K.R. MANGALAM UNIVERSITY

THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT AND COMMERCE

(SOMC)

Programme Handbook

(Programme Structure and Evaluation Scheme)

Bachelor of Commerce (Honors/Honors with Research)

Programme Code: 202

FOUR YEAR UNDERGRADUATE PROGRAMME

As per National Education Policy 2020

(with effect from 2025-26 session)

Approved in the 38th Meeting of Academic Council held on 28th June 2025

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1. Preface:

At K.R Mangalam University, we believe in the transformative power of education. Our curriculum is designed to equip the learners with the knowledge, skills, and competencies necessary for success in their chosen fields and to prepare them for the challenges of the ever-evolving global landscape. The foundation of our curriculum is rooted in a Learning Outcomes-Based Curricular Framework (LOCF) that ensures that the programmes are designed with clear learning objectives in mind, guiding the teaching and learning process to facilitate learner's growth and achievement. Our goal is to foster a holistic educational experience that not only imparts disciplinary knowledge but also nurtures critical thinking, problem-solving abilities, communication skills, and lifelong learning. The curriculum is aligned with the needs of the industry and the job market and is flexible enough to adapt to changing trends and technologies. It integrates cross-cutting issues relevant to professional ethics, gender, human values, environment and Sustainable Development Goals (SDGs). All academic programmes offered by the University focus on employability, entrepreneurship and skill development and their course syllabi are adequately revised to incorporate contemporary requirements based on feedback received from students, alumni, faculty, parents, employers, industry and academic experts. We are committed to implementing the National Education Policy (NEP) 2020 in its entirety, and to creating a more inclusive, holistic, and relevant education system that will prepare our students for the challenges of the 21st century. With the focus on Outcome-Based Education (OBE), our university is continuously evolving an innovative, flexible, and multidisciplinary curriculum, allowing students to explore a creative combination of credit-based courses in variegated disciplines along with value-addition courses, Indian Knowledge Systems, vocational courses, projects in community engagement and service, value education, environmental education, and acquiring skill sets, thereby designing their own learning trajectory.

In response to the evolving landscape of higher education and the dynamic demands of industry and society, the **School of Management and Commerce** remains deeply committed to academic excellence and the holistic development of its students. Recognizing the need for a more robust and future-ready education, the university has introduced an extended four-year undergraduate programme that goes beyond the traditional three-year model. This programme offers students a comprehensive and immersive learning experience in the domains of **management, business, finance, and commerce**.

Aligned with the vision of the **National Education Policy (NEP) 2020**, the curriculum places strong emphasis on foundational knowledge, skill development, ethical values, and the cultivation of professional abilities. The primary objective is to provide students with a deeper understanding of their discipline while enhancing their employability across diverse sectors.

Understanding that education is a lifelong journey, the four-year programme is designed not only to prepare students for successful careers but also to foster adaptability, innovation, and a

commitment to lifelong learning in an ever-changing global business environment.

This **Programme Handbook** serves as a comprehensive guide, outlining the course structure, learning outcomes, subjects offered, and evaluation methodologies. Students are encouraged to use this handbook as a key resource throughout their academic journey at K.R. Mangalam University.

2.NEP-2020: Important features integrated in the curriculum

K.R. Mangalam University has adopted the National Education Policy NEP-2020 to establish a holistic and multidisciplinary undergraduate education environment, aiming to equip our students for the demands of the 21st century. Following the guidelines of NEP-2020 regarding curriculum structure and duration of the undergraduate programme, we now offer a Four-Year Undergraduate Programme with multiple entry and exit points, along with re-entry options, and relevant certifications.

- **UG Certificate** after completing 1 year (2 semesters with the required number of credits) of study, and an additional vocational course/internship of 4 credits during the summer vacation of the first year.

- **UG Diploma** after completing 2 years (4 semesters with the required number of credits) of study, and an additional vocational course/internship of 4 credits during the summer vacation of the second year.

- **Bachelor's Degree** after completing 3-year (6 semesters with the required number of credits) programme of study.

- **Bachelor's Degree (Honours)**4-year with the required number of credits after an eight semesters programme of study.

Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. Upon completing a research project in their major area(s) of study in the 4th year, a student will be awarded **bachelor's degree (Honours with Research)**.

The advantage of pursuing a 4-year bachelor's degree programme with Honours/Honours with Research is that the master's degree will be one year duration. Also, a 4-year degree programme will facilitate admission to foreign universities.

S. No.	Broad Categories of Courses	Minimum Credit Requirement for Four Year UG
1	Major (Core)	80
2	Minor	32
3	Multidisciplinary	09

4	Ability Enhancement Course (AEC)	08
5	Skill Enhancement Course (SEC)	09
6	Value-Added Course (VAC)	06-08
7	Summer Internship	02-04
8	Research Project/Dissertation	12
9	Total	160

2.1 Categories of Courses

- **Major**: The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline.
- **Minor**: Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students who take enough courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study.
  (Students have multiple minor streams to choose from. They can select one minor stream from the available options, which will be pursued for the entire duration of the programme.)

- **Multidisciplinary** (Open Elective): These courses are intended to broaden intellectual experience and form part of liberal arts and science education. These introductory-level courses may be related to any of the broad disciplines given below:

  - Natural and Physical Sciences
  - Mathematics, Statistics, and Computer Applications
  - Library, Information, and Media Sciences
  - Commerce and Management
  - Humanities and Social Sciences

(*A diverse array of Open Elective Courses, distributed across different semesters and aligned with the categories, is offered to the students. These courses enable students to expand their perspectives and gain a holistic understanding of various disciplines. Students can choose courses based on their areas of interest)*

- **Ability Enhancement Course (AEC):** Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills. The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity.
- **Skills Enhancement Courses (SEC)**: These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students.

- **Value-Added Course (VAC)**: The Value-Added Courses (VAC) are aimed at inculcating Humanistic, Ethical, Constitutional and Universal human values of truth, righteous conduct, peace, love, non-violence, scientific and technological advancements, global citizenship values and life-skills falling under below given categories:
    - Indian Knowledge system
    - Environmental Science/Education
    - Digital and Technological Solutions
    - Health & Wellness, Yoga education, Sports, and Fitness
- **Research Project / Dissertation**: Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. The students are expected to complete the Research Project in the eighth semester. The research outcomes of their project work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

3. University Vision and Mission

3.1 Vision

K.R. Mangalam University aspires to become an internationally recognized institution of higher learning through excellence in interdisciplinary education, research, and innovation, preparing socially responsible life-long learners and contributing to nation-building.

3.2 Mission

- Foster employability and entrepreneurship through a futuristic curriculum and progressive pedagogy with cutting-edge technology.
- Instill the notion of lifelong learning through stimulating research, Outcomes-based education, and innovative thinking.
- Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries, and professional bodies.
- Enhance leadership qualities among the youth by having an understanding of ethical values and environmental realities.

4. About the School of Management and Commerce

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital and its faculty members. The school boasts of its modern infrastructure and the latest technology and resources in the field of General Management, Human Resources, Finance, Operations, Marketing, Information Technology, Economics, and International Business. The school aims at creating

professionals who are committed to excellence in their personal and professional endeavours by adopting the best of industry practices with a keen focus on research, training, and consultancy programmes. The approach to pedagogy combines fieldwork, case studies, and instrumented feedback with a strong emphasis on concepts and theory.

5. **School Vision and Mission**

Vision

To be a Top Business School in India recognized Globally for Excellence and Innovation in Management Education and Research

Mission

The mission of the Business School is to

1. Nurture, Innovative and Ethical Leaders capable of managing change.
2. Leverage Technology developing proficiency in students, enabling them to thrive in dynamic business models.
3. Foster Research to advance the theory and practice of management.
4. Develop compassionate and socially responsible business leaders.

6. **About the Programme**

The Bachelor of Commerce (Honours/Honours with Research) (NSE) programme in collaboration with National Stock Exchange (NSE) is designed to equip students with comprehensive knowledge and skills in the field of finance, securities markets, and commerce. This program integrates traditional commerce education with specialized training in financial markets, particularly in relation to the operations of the NSE, one of India's leading stock exchanges.

The Bachelor of Commerce (Honours/Honours with Research) (NSE) programme aims to develop a deep understanding of financial instruments, market mechanisms, trading strategies, and the regulatory environment. By combining theoretical learning with practical exposure, the program prepares students for a wide range of careers in finance, investment banking, asset management, financial analysis, and related fields. The curriculum is aligned with industry standards and includes modules that are recognized by the NSE Academy, ensuring that graduates are job-ready and have a competitive edge in the financial markets.

6.1 Definitions

- Programme Educational Objectives (PEOs)

  Programme Educational Objectives of a degree are the statements that describe the expected achievements of graduates in their career, and what the graduates are expected to perform, achieve and how they will conduct professionally during the first few years after graduation.

- **Programme Outcomes (POs)**

  Programme Outcomes are statements that describe what the students are expected to know and would be able to do upon the graduation. These relate to the skills, knowledge, and behavior that students acquire through the programme.

- **Programme Specific Outcomes (PSOs)**

  Programme Specific Outcomes are statements about the various levels of knowledge specific to the given program which the student would be acquiring during the program.

- **Credit**

  Credit refers to a unit of contact hours/ tutorial hours per week or 02 hours of lab/ practical work per week.

6.2 Programme Educational Objectives (PEO*)*

These are deferred outcomes measured few years after completion of the programme, where the graduates of this program will:

PEO1: Lead teams in a dynamic business environment.

PEO2: Develop innovative solutions for dynamic business problems.

PEO3: Integrate sustainability & ethics in decision making ensuring inclusivity and compassion.

PEO4: Practice responsible global citizenship exhibiting environmental and social accountability.

PEO5: Exhibit skills and attitude to be a lifelong learner.

6.3 Programme Outcomes (PO)

PO1: Apply conceptual knowledge to real life national and global economic scenarios.

PO2: Analyse corporate disclosures and annual financial reports.

PO3: Decipher reasons and repercussions of macroeconomic policies on individuals and corporate sector.

PO4: Assess the technical and technological evolution of financial services and products in emerging financial markets.

PO5: Communicate and negotiate to collaborate, coordinate and lead multicultural teams.

PO6: Practice responsible global citizenship by considering the social and environmental impact of economic and business decisions.

PO7: Imbibe lifelong learning skills for continuous improvement.

PO8: Contribute to theory and practice by conducting pure and applied field research.

6.4 Programme Specific Outcomes (PSO)

At the end of the program the students will be:

PSO1: Applying conceptual knowledge of economics and finance to real life conditions.

PSO2: Analysing book-based and market-based valuation of financial securities.

PSO3: Assessing technical and technological innovations in financial products and services in emerging financial markets.

PSO4: Examining the regulatory framework for financial markets.

PSO5: Communicating effectively to create, build & lead global teams.

PSO6: Analysing corporate responsibility towards environment, society & governance.

PSO7: Demonstrating continuous improvement through lifelong learning.

6.5 Career Avenues

The **Bachelor of Commerce (Honours/Honours with Research)** program opens up a diverse range of career avenues for graduates across the fields of commerce, finance, business, and research. By equipping students with a strong academic foundation, advanced analytical abilities, and research competencies, the program prepares them for both industry and academia.

- **Equity Analyst** – Analyzing stock performance, market trends, and financial statements to provide investment recommendations.
- **Research Analyst** – Conducting in-depth studies of industries, companies, and economic indicators to support strategic decisions.
- **Data Analyst** – Interpreting and visualizing business data to uncover insights and support data-driven decision-making.

- **Business Consultant** – Advising organizations on improving operations, efficiency, and profitability through strategic interventions.
- **Market Researcher** – Gathering and analyzing consumer and market data to inform product development and marketing strategies.
- **Financial Analyst** – Evaluating financial data, assessing risks, and forecasting economic trends to guide investment and budgeting decisions.
- **Credit Analyst** – Assessing the creditworthiness of individuals and companies to inform lending and financial decisions.
- **Policy Analyst** – Examining and shaping public policies based on economic, social, and political research.
- **Academic Researcher** – Engaging in scholarly research and contributing to knowledge creation in commerce and business domains.
- **Entrepreneur** – Launching and managing new ventures by applying business acumen, innovation, and strategic thinking.

These career avenues demonstrate the program's flexibility and relevance across multiple sectors. Whether pursuing roles in **corporate firms, consulting agencies, financial institutions, think tanks, startups**, or **academic institutions**, graduates are well-prepared to contribute meaningfully and lead in today's complex, data-driven business environment.

6.6 Duration –

Name of the Programme	Duration
Bachelor of Commerce (Honors/Honors with Research)	4 Year's (8 Semesters)

6.7 Criteria for award of certificates and degree

Undergraduate Certificate	49 Credits and an additional vocational course/internship of 4 credits to be covered within 6-8 weeks

Undergraduate Diploma	97 Credits and an additional vocational course/internship of 4 credits to be covered within 6-8 weeks during the summer vacation of the second year
Bachelor of Commerce	138 Credits
Bachelor of Commerce (Hons. /Hons. With Research	167 Credits

6.6 Eligibility criteria:

Candidates must have completed their 10+2 education from a recognized educational board or equivalent with a minimum of 50% marks in aggregate. The reservation and relaxation for SC/ST/OBC/PWD and other categories shall be as per the rules of central/state government, whichever is applicable.

Student's Structured Learning Experience from Entry to Exit in the Programme

7.1 Education Philosophy and Purpose:

Learn to Earn Living:

At KRMU we believe in equipping students with the skills, knowledge, and qualifications necessary to succeed in the job market and achieve financial stability. All the programmes are tailored to meet industry demands, preparing students to enter specific careers and contributing to economic development.

Learn to Live:

The university believes in the holistic development of learners, fostering sensitivity towards society, and promoting a social and emotional understanding of the world. Our aim is to nurture well-rounded individuals who can contribute meaningfully to society, lead fulfilling lives, and engage with the complexities of human experience.

7.2 University Education Objective: Focus on Employability and Entrepreneurship through Holistic Education using Bloom's Taxonomy

By targeting all levels of Bloom's Taxonomy—remembering, understanding, applying, analyzing, evaluating, and creating—students are equipped with the knowledge, skills, and attitudes necessary for the workforce and entrepreneurial

success. At KRMU we emphasize learners critical thinking, problem-solving, and innovation, ensuring application of theoretical knowledge in practical settings. This approach nurtures adaptability, creativity, and ethical decision-making, enabling graduates to excel in diverse professional environments and to innovate in entrepreneurial endeavors, contributing to economic growth and societal well-being.

7.3 Importance of Structured Learning Experience:

A **Structured Learning Experience (SLE)** plays a pivotal role in ensuring effective education for students in commerce and management disciplines. It offers a systematic and organized approach that supports the progressive development of both conceptual understanding and practical skills. Through a clearly articulated curriculum—blending a variety of teaching-learning methods and evidence-based assessment strategies—students are empowered to master foundational concepts before moving on to more advanced business applications. This model not only deepens subject knowledge but also promotes analytical and critical thinking by connecting theory with real-world business challenges.

At **K.R. Mangalam University**, the SLE is designed as a comprehensive learning process that merges academic instruction with experiential learning opportunities. Students engage in two main components:

- **Inside the Classroom**: Activities include lectures, interactive discussions, case study analysis, presentations of research papers, data interpretation exercises, and structured debates on economic theories and business strategies.
- **Outside the Classroom**: Learning is extended beyond the classroom through industry visits, community engagement, seminars, field surveys, and **workshops on business analytics, Excel modelling, and financial tools**, giving students hands-on exposure to practical business environments.

A strong emphasis is placed on **Project-Based Learning (PBL)**, where students work on individual and group projects that involve real-time problem solving, market research, and data-driven decision-making. These projects enhance critical thinking, collaboration, and application of theoretical knowledge in practical contexts—key skills for future professionals.

Educational planning under this framework addresses **what** students will learn, **when** it will be taught, and **how** it will be delivered and assessed. In the **Four-Year Undergraduate Programme** for commerce and management, the curriculum combines rigorous core subjects (e.g., Accounting, Finance, Marketing, Organizational Behaviour) with flexible minors in areas such as Data Science, Human Resource Management, Psychology, Media Studies, and International Business.

To enhance employability, students undertake practical skill-building courses in **Microsoft Excel, Digital Marketing, and Entrepreneurship**. Furthermore, their personal and professional development is strengthened through **Ability Enhancement Courses (AECs)** and **Value-Added Courses (VACs)**, focusing on communication, leadership, ethics, and life skills.

Assessment and Learning Methodologies:

- **Course Planning**: Assessment methods and timelines are planned at the beginning of the semester and aligned with course learning outcomes.
- **Transparent Communication**: Faculty clearly communicates rubrics, submission formats, and deadlines to ensure fairness and clarity.

- **Mid-Semester Review**: Student feedback is actively collected and integrated into teaching strategies to improve learning outcomes.

- **Continuous Assessment**: Students are assessed through a blend of projects, presentations, essays, quizzes, participation, and case studies—ensuring a well-rounded evaluation process.

- **End-of-Course Evaluation**: Teaching and assessment methods are reviewed based on feedback and student performance, informing future course design.

7.4. Academic and Career Support Services for Commerce and Management Students

7.4.1. Academic Support System

The School of Management and Commerce offers comprehensive academic support to help students meet their educational and professional goals. Key components include:

- **Mentoring and Academic Guidance**: Faculty members serve as academic mentors, offering personalized guidance on coursework, projects, internships, and career planning. One-on-one meetings help students address academic challenges and develop long-term strategies for success.
- **Skill-Based Tutorials and Workshops**: Special sessions are conducted to strengthen conceptual understanding in core areas such as quantitative techniques, business statistics, accounting, marketing analytics, and strategic management. These workshops emphasize real-world application and hands-on learning.
- **Peer Learning and Discussion Forums**: Students are encouraged to collaborate through peer-led study circles and group discussions. These platforms enhance critical thinking, problem-solving, and the practical application of theories to business scenarios.
- **Access to Learning Resources**: Through the Learning Management System (LMS) – Moodle, students access a rich repository of learning materials including textbooks, e-resources, industry reports, academic journals, and multimedia content for independent and group learning.
- **Focus on Research and Analytics**: Students are guided in research methodology, data analytics, and the use of tools such as MS Excel, SPSS, and Power BI to develop strong research capabilities. This foundation prepares them for higher education, consulting roles, and industry research projects.
- **Soft Skills and Career Preparedness**: The Career Development Centre (CDC) collaborates with faculty to deliver workshops on résumé writing, group discussions, interview preparation, corporate etiquette, and entrepreneurship. These initiatives bridge the gap between academic knowledge and employability.
- **Ongoing Evaluation and Feedback**: Regular quizzes, assignments, mock exams, and performance reviews ensure students receive constructive feedback for continuous improvement.

7.4.2. Addressing Diverse Learning Needs: Slow and Advanced Learners

- **Identification**: A structured assessment system is used to identify slow learners (scoring ≤ 55% in internals) and advanced learners (scoring ≥ 80%). Performance is monitored throughout the semester to implement targeted support.
- **Support for Slow Learners**: Tailored remedial classes, concept-reinforcement tutorials, digital learning tools, and peer mentoring help students improve their academic performance.
- **Opportunities for Advanced Learners**: Students with advanced capabilities are encouraged to engage in faculty-led research, develop business models or prototypes, and present their work at national and international conferences.

7.4.3. Digital and Online Learning Support

Faculty members utilize **Learning Management Systems (LMS)** and digital tools to ensure effective communication, resource sharing, and real-time feedback. Online learning is enhanced through multimedia content, simulations, case-based learning, virtual labs, and interactive quizzes to support blended and flipped classroom models.

7.4.4. Student Development & Wellness Services

A. Mentor-Mentee Program

This program fosters close guidance relationships between faculty mentors and students. It aims to:

- Support students' academic, personal, and career growth.
- Encourage regular mentor-mentee meetings to review academic progress and goals.
- Create student groups under assigned mentors who maintain records, monitor progress, and submit reports to the Dean for review.

Mentees are expected to set goals, take initiative, communicate openly, and seek guidance proactively ensuring a two-way relationship that promotes success.

B. Counselling and Wellness Services

The **Counselling and Mental Wellness Centre** at K.R. Mangalam University offers dedicated emotional and psychological support to both students and staff. The aim is to cultivate a healthy, inclusive, and growth-focused environment. Services include:

- **Individual Counselling**: Confidential sessions to address academic, personal, or emotional challenges.
- **Group Counselling**: Peer support groups dealing with shared concerns to promote empathy and collective well-being.
- **Workshops & Seminars**: Interactive events on stress management, emotional resilience, time management, study habits, and personal development.
- **Crisis Intervention**: Immediate support is available for students facing critical or emergency situations, ensuring safety and care.

These integrated academic and wellness initiatives aim to create a holistic learning environment where commerce and management students thrive intellectually, emotionally, and professionally.

C. Career Services and Industry Readiness

The **Career Development Centre (CDC)** at K.R. Mangalam University plays a pivotal role in preparing *Management and Commerce* students for the professional world. The centre provides personalized support for internships, placements, skill-building, and career exploration.

Acting as a bridge between students and the industry, the CDC ensures that learners are equipped with the right competencies through real-world exposure and expert-led training.

Key Support Areas:

- **Internships** with reputed companies to gain hands-on experience.
- **Placement assistance** across diverse sectors including finance, marketing, analytics, HR, and entrepreneurship.
- **Career Counselling & Industry Guidance** through personalized sessions.
- **Seminars & Skill Workshops** with top industry leaders and recruiters.
- **Training and Development Programs** focused on resume building, mock interviews, aptitude, and soft skills.
- **Project-Based Learning (PBL)** to integrate classroom learning with industry application.
- **Corporate Connects and Industry Interface** via industrial visits, guest lectures, and live case discussions.

D. Academic Assessment and Evaluation

- **Evaluation Scheme**

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks

External Assessment-End Term Examination (Theory) 40 Marks

- **Grading and Credit System:**

The evaluation system for *Commerce and Management* programs is designed to ensure comprehensive learning and consistent academic progress.

- The academic year is divided into Odd and Even Semesters.
- The medium of instruction is English.
- Letter Grades are assigned based on total marks obtained in each course. Below is the grading scale:

Marks Range (%)	**Grade**	**Grade Point**	**Performance Description**
> 90%	O	10.0	Outstanding
81–90%	A+	9.0	Excellent
71–80%	A	8.0	Very Good
61–70%	B+	7.0	Good
56–60%	B	6.0	Above Average
51–55%	C	5.5	Average
41–50%	P	5.0	Pass
≤ 40%	F	0	Fail
-	AB	0	Absent

Note: A student passes the course if they earn **A, B+, B, C, or P** grades.

E. Continuous Feedback and Learning Improvement

The teaching-learning process is outcome-based and continuously monitored for effectiveness. Each **Course Outcome (CO)** is assessed through diverse methods such as class tests, assignments, presentations, and projects. Gaps between desired and actual outcomes are identified and addressed in the following semester using:

- Personalized academic interventions
- Remedial sessions and bridge courses
- Faculty mentoring and peer learning initiatives

F. Academic Integrity and Ethical Learning

Academic integrity is a fundamental value at K.R. Mangalam University and is crucial in Commerce and Management education. It promotes original thinking, fair assessment, and professional ethics.

Objectives:

- Foster awareness about **plagiarism**, ethical research practices, and responsible academic conduct.
- Incorporate **training sessions** on citation styles, research ethics, and originality in coursework.
- Implement strict **plagiarism-check protocols** using digital tools.
- Ensure submission of **student undertakings** and **faculty certifications** for originality.
- Archive student dissertations on **Shod Ganga** and institutional repositories.

Anti-Plagiarism Practices Include:

- Use of software to check all research outputs.
- Mandatory originality declaration from students.
- Supervisor verification of plagiarism compliance.
- Hosting of final research on **INFLIBNET** and university platforms.

These well-structured academic and professional development initiatives at the **School of Management and Commerce, K.R. Mangalam University** ensure that students are equipped with industry-relevant skills, a strong ethical foundation, and critical thinking abilities. Graduates emerge as competent professionals, ready to make meaningful contributions to both the corporate sector and society at large.

Scheme of Studies

Bachelor of Commerce (Honors/Honors with Research) Semester-I								
S. No.	**Category of Course**	**Course Code**	**Course**	**L**	**T**	**P**	**C**	**Multiple Entry and Exit**
1	**Major I**	**MCBBAG101**	**Business Statistics**	**3**	**0**	**0**	**3**	Award: UG Certificate [after completing 1 year of study (2 semesters with credits 49 as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the first year]
2	**Major II**	**MCBBAG102**	**Financial Accounting and Reporting**	**3**	**0**	**0**	**3**	
3	**Major III**	**MCBBAG103**	**Micro Economics**	**3**	**0**	**0**	**3**	
4	**Major IV**	**MCBBAG104**	**Principles of Management**	**3**	**0**	**0**	**3**	
5	**Major V**	**MCBMHS101**	**Financial Markets and Institutions**	**3**	**0**	**0**	**3**	
6	**Major VI**	**MCBMHS102**	**Commercial Laws**	**3**	**0**	**0**	**3**	
7	**SEC I**		**E-Commerce**	**2**	**0**	**2**	**3**	
8	**VAC I**		**Environmental Studies**	**0**	**0**	**0**	**2**	
			Total	**20**	**0**	**2**	**23**	

Bachelor of Commerce (Honors/Honors with Research) Semester-II							
S. No.	Category of Course	Course Code	Course	L	T	P	C
1	Major VII	MCBMHS201	Analysing Cost for Managerial Decision Making	3	0	0	3
2	Major VIII	MCBMHS202	Introduction to Financial Management	3	0	0	3
3	Project I	MCBMPR201	Strategic Financial Analysis	0	0	0	3
4	Minor I		Prompt Engineering with Gen AI	4	0	0	4
5	Minor II		Business Intelligence with Power BI	4	0	0	4
6	OE I		Open Elective	3	0	0	3
7	SEC II		Introduction to Powerpoint and MS Excel	2	0	2	3
8	VAC II		MOOC	0	0	0	2
9			Club/Society	0	1	0	1
			Total	19	1	2	26
Summer Internship-I							

Bachelor of Commerce (Honors/Honors with Research) Semester-III								
S. No.	Category of Course	Course Code	Course Title	L	T	P	**C**	Multiple Entry and Exit
1	**Major IX**	**MCBBAG301**	**Economic Environment and Policy**	**3**	**0**	**0**	**3**	Award: UG Diploma [after completing 2 years of study (4 semesters with 97 credits as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the second year]
2	**Major X**	**MCBMHS301**	**Corporate Accounting**	**3**	**0**	**0**	**3**	
3	**Major XI**	**MCBMHS302**	**Capital Market Operations**	**3**	**0**	**0**	**3**	
4	**Minor III**		Cloud Computing with Azure	**4**	**0**	**0**	**4**	
5	**OE II**		**Open Elective**	**3**	**0**	**0**	**3**	
6	**SEC III**		**Advanced Excel**	**0**	**0**	**4**	**2**	
7	**AEC I**		**Comprehensive Placement Preparation Program**	**2**	**0**	**0**	**2**	
8	**VAC III**		**Value Added Course**	**2**	**0**	**0**	**2**	
9	**INT I**	**MCBMIN301**	**Summer Internship Project Report / International Immersion**	**0**	**0**	**0**	**2**	
10			**Community Service**	**0**	**1**	**0**	**1**	
			Total	**20**	**1**	**4**	**25**	
Bachelor of Commerce (Honors/Honors with Research) Semester-IV								
S. No.	Category of Course	Course Code	Course	L	T	P	C	

1	**Major XII**	**MCBBAG451**	**Research Methods For Business**	**2**	**0**	**2**	**3**	Entry: The student who took exit after completion of the first year (UG Certificate) is allowed to enter the diploma programme within five years from the first entry in the programme, four years in case of degree program and three years in case of Hons. degree to complete the programme within the stipulated time period of seven years.
2	**Major XIII**	**MCBMHS401**	**Security Analysis and Portfolio Management**	**3**	**0**	**0**	**3**	
3	**Major XIV**	**MCBBAG201**	**Individual and Organisational Behaviour**	**3**	**0**	**0**	**3**	
4	**Project II**	**MCBMPR401**	**Startup Valuation**	**0**	**0**	**0**	**3**	
5	**Minor IV**		**Database Management using SQL**	**4**	**0**	**0**	**4**	
6	**OE III**		**Open Elective**	**3**	**0**	**0**	**3**	
7	**SEC IV**		**Data Storytelling Using Tableau**	**0**	**0**	**4**	**2**	
8	**AEC II**		**Self Awareness**	**2**	**0**	**0**	**2**	
			Total	**17**	**0**	**6**	**23**	
Workshop on Cyber Security for 15 hours**								
Summer Internship II								
Bachelor of Commerce (Honors/Honors with Research) Semester-V								

S. No.	Category of Course	Course Code	Course Title	L	T	P	C	Multiple Entry and Exit
1	Major XVI	MCBMHS501	Company Law	3	0	0	3	Award: Bachelor's Degree [after completing 3-year of study (6 semesters with 138 credits as prescribed)] Entry The student who took exit after completion of two years of study (UG Diploma) are allowed to re-enter the degree programme within three years and complete the degree programme
2	Major XV	MCBBAG501	International Business	3	0	0	3	
3	Major XVII	MCBMHS502	Derivatives and Financial Risk Management	3	0	0	3	
4	Major XVIII	MCBMHS503	Understanding Direct Tax Framework	3	0	0	3	
5	Major XIX	MCBMHS504	FinTech	3	0	0	3	
6	Minor V		Project Management Using Asana and Trello	4	0	0	4	
7	AEC III		Managing People and Organizations	2	0	0	2	
8	INT II	MCBMIN501	Summer Internship / Research Project	0	0	0	2	
			Total	21	0	0	23	
Bachelor of Commerce (Honors/Honors with Research) Semester-VI								

S. No.	Category of Course	Course Code	Course	L	T	P	C	within the stipulated maximum period of seven years.
1	Major XX	MCBMHS651	Financial Modelling	2	0	2	3	
2	Major XXI	MCBBAG502	Fundamentals of Strategy	3	0	0	3	
3	Major XXII	MCBMHS652	Basics of Actuarials	2	0	2	3	
4	Project III	MCBMPR601	Audit Trail Essentials	0	0	0	3	
5	Minor VI		Web Automation and Scraping with Python	4	0	0	4	
6	AEC IV		Arithmetic and Reasoning Skills	2	0	0	2	
			Total	13	0	4	18	

Bachelor of Commerce (Honors/Honors with Research) Semester-VII								
S. No.	Category of Course	Course Code	Course	L	T	P	C	Multiple Entry

1	Major XXIII	MCBMHS506	Behavioral Finance	3	0	0	3	Entry The student who took exit after completion of three years of study (UG degree) is allowed to re-enter the degree programme maximum within three years and complete the degree programme within the stipulated maximum period of seven years.
2	Major XXIV	MCBMHS701	International Finance	3	0	0	3	
3	Major XXV	MCBMHS702	Business Valuation Contexts and Methods	3	0	0	3	
4	Minor VII		Agentic AI in Python	4	0	0	4	
Total				13	0	0	13	
Bachelor of Commerce (Honors with Research) Semester-VIII								***Award: 4-year Bachelor's Degree (Honours with Research)***
S. No.	**Category of Course**	**Course Code**	**Course**	**L**	**T**	**P**	**C**	

1	**Major XXVI**	**MCBMDR801**	**Dissertation**	**0**	**0**	**0**	**12**	*Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. Upon completing a research project in their major area(s)
2	**Minor VIII**		**Blockchain**	**4**	**0**	**0**	**4**	
Total				4	0	0	16	

Bachelor of Commerce (Honors)
Semester-VIII

S. No.	Category of Course	Course Code	Course	L	T	P	C	
1	**Major XXVI**	**MCBMAC603**	**Mergers & Acquisitions**	**3**	**0**	**0**	**3**	Award: 4-year Bachelor's Degree (Honours) [with 167 credits as prescribed after eight semesters
2	**Major XXVII**	**MCBMHS601**	**Personal Finance**	**3**	**0**	**0**	**3**	
3	**Major XXVIII**	**MCBMHS603**	**Equity Valuation and Research**	**3**	**0**	**0**	**3**	
4	**Major XXIX**	**MCBMHS801**	**Ethics, Sustainability and Governance**	**3**	**0**	**0**	**3**	

5	**Minor VIII**		**Blockchain**	**4**	**0**	**0**	**4**	programme of study]
			Total	**16**	**0**	**0**	**16**	

Minor Stream - Information Technology							
S.No.	**Semester**	**Course Code**	**Course Title**	**L**	**T**	**P**	**C**
1	**I**		**Prompt Engineering with Gen AI**	**3**	**0**	**2**	**4**
2	**II**		**Business Intelligence with Power BI**	**3**	**0**	**2**	**4**
3	**III**		**Cloud Computing with Azure**	**3**	**0**	**2**	**4**
4	**IV**		**Database Management using SQL**	**3**	**0**	**2**	**4**
5	**V**		**Project Management Using Asana and Trello**	**3**	**0**	**2**	**4**
6	**VI**		**Web Automation and Scraping with Python**	**3**	**0**	**2**	**4**

7	**VII**		**Agentic AI in Python**	**3**	**0**	**2**	**4**
8	**VIII**		**Blockchain**	**3**	**0**	**2**	**4**

SEMESTER I

SEMESTER I					
Course Code: MCBBAG101	**Course Title: Business Statistics**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Skill Enhancement Course				
Total Contact Hours	45				
Pre-Requisites/Co- Requisites					

Course Perspective

The course Business Statistics provides a comprehensive understanding of data analysis techniques essential in finance and economics. It begins with descriptive analysis, covering data types, central tendency measures, dispersion, and data visualization techniques such as histograms and box plots. It progresses to correlation and regression analysis, highlighting their significance and applications in financial modelling. The course also delves into probability and random variables, explaining distributions like binomial, Poisson, and normal. Finally, it introduces estimation and hypothesis testing, including confidence intervals, parametric and non-parametric tests, and error types, equipping students with statistical tools for decision-making in finance and research.

Course Outcomes

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO2	**Understanding** the basic concepts of statistics and the measurement of central tendency and dispersion. Also understand the data visualization and presentation.	L2
CO3	**Applying** probability concepts and various data distributions to solve business-related problems.	L3
CO4	**Analyzing** statistical data using techniques such as hypothesis testing and regression analysis to inform business decisions in the field of business management.	L4

CO5	**Evaluating** ddifferent statistical models to assess their effectiveness in forecasting and decision-making processes	L5
CO6	**Creating** data-driven strategies based on statistical analysis for optimizing business operations and decision-making in business management.	L6

Course Content

Unit I	**Data and Types of Descriptive Analysis**	**12 Hours**
Attributes and variables, Scales of measurement: nominal, ordinal, interval and ratio, Quantitative and Qualitative Data, Measures of Central Value: Mean, Median, Mode, Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness, Kurtosis. Visualization of Data: Histograms, Stem and Leaf Plots, Five Number Summary and Box Plots. Introduction to Big Data: Characteristics and Stages, Application of Central tendency and Variance Measures in Finance and Economics.		
Unit II	**Correlation and Regression Analysis**	**10 Hours**
Correlation Analysis: Meaning and significance. Correlation and Causation, Types of Correlation, Methods of studying Simple correlation – Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient. Regression Analysis: Meaning and significance, Regression vs. Correlation, Simple Regression model: Linear Regression, R-square and MSE in Regression, Geometric Interpretation of Regression., Application of Correlation and Regression in Finance and Economics		
Unit III	**Random Variable Analysis**	**10 Hours**
Probability: Meaning and types, Conditional probability, Bayes' theorem, Random Variable: discrete and continuous. Probability Distribution: This means the characteristics (Expectation and variance) of Binomial, Poisson, Exponential and Normal distribution, z-score, Chebyshev and empirical rule, and Central limit theorem.		

Unit IV	**Introduction to Estimation and Hypothesis Testing**	**13 Hours**
Estimation: Point and Interval estimation of population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Hypothesis Testing: Null and Alternate Hypothesis, Parametric and Non- Parametric tests, One Tail and Two tail tests, Chi-Square test, Level of Significance, Type I and Type II error, Test of hypothesis concerning Mean: z- test & t-test.		

Learning Experience

The course will employ diverse teaching methods to enhance student engagement and learning. Interactive lectures, incorporating presentations and Q&A sessions, will facilitate a deeper understanding of core concepts while maintaining active student participation. Hands-on learning through practical exercises will reinforce theoretical knowledge. To simplify complex ideas, real-world cases will be adapted and discussed, making the content more relatable. Digital media resources such as video tutorials and podcasts will cater to various learning styles, and a Learning Management System (LMS) will be used to share course materials and assignments. Continuous and formative assessments, including quizzes and class discussions, will provide timely feedback on student progress. Additionally, the course instructor will offer extra support and feedback during scheduled office hours to address individual learning needs. Together, these strategies will ensure a comprehensive and engaging learning experience.

Textbooks

1. Levin, R. and Rubin, D., Statistics for Management, Pearson India.

Suggested Readings

1. Keller, G., Statistics for Management and Economics, Cengage Learning, New Delhi.
2. Stine, R. and Foster, D., Statistics for Business (Decision making and Analysis). Pearson India.
3. Levine, D., Stephan, D., & Szabat, K., Statistics for Managers using MS Excel, Pearson India.

Open Educational Resources (OER)

1. *NPTEL, Swayam, Course Era*

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory)	

I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory) Mid-Term Exam	20 Marks
External Marks (Theory) End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I

SEMESTER II					
Course Code: MCBBAG102	**Course Title: Financial Accounting and Reporting**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of financial accounting**				

Course Perspective

This course provides a comprehensive introduction to the principles and practices of financial accounting. Students will gain a solid foundation in basic accounting concepts, the recording and reporting of business transactions, depreciation and

inventory valuation, and accounting for non-profit organizations. Contemporary issues in accounting will also be explored, equipping students with the knowledge to navigate both traditional and modern accounting challenges.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the concept and standards of financial accounting.	L2
CO2	**Applying** accounting process from recording of transactions to preparation of final accounts.	L3
CO3	**Applying** the various methods of depreciation and inventory costing and control as well as their reporting process.	L3
CO4	**Analysing** the financial statement and the cash flow of a company.	L4

CO5	**Evaluating** contemporary issues in accounting and integrate these advanced concepts into practical and theoretical accounting frameworks.	L5

Course Content

Unit I	**Basic Concepts of Accounting & Framework**	**12 Hours**
Basics of Accounting, Financial accounting principles: Meaning and need; Concepts and Conventions of Accounting, Accounting Systems, Measurement of Business income, Revenue recognition, Introduction to Generally Accepted Accounting Principles (GAAP), Accounting standards: Overview of IAS, IFRS. AS and Ind AS.		
Unit II	**Recording of Business Transaction & Preparation of Final Accounts**	**12 Hours**
Accounting Process: Recording of a business transaction, ledgers, preparation of vouchers and Trial Balance, Rectification of Errors, Preparation of Final Accounts: Profit and Loss Account, Balance Sheet with adjustments, Cash Flow Statement.		
Unit III	**Depreciation Accounting & Inventory Valuation**	**12 Hours**
Accounting for Depreciation- Concepts, Methods and Calculation, Changes in depreciation methods and impact on measurement of business income. Inventory valuation through Accounting Standards: LIFO, FIFO, Weighted Average Method, Introduction of Capital and revenue expenditures, Capital and Revenue Receipts, Provisions and Reserves & Deferred Revenue Expenditure.		
Unit IV	**Non-Profit Organization Accounting & Contemporary issues**	**9 Hours**
Non-Profit Organization Accounting: Basic Concepts, Treatment of Subscription and Preparation of Receipts & Payment Accounts and Balance Sheet. Introduction to Contemporary issues in Accounting – Human Resource Accounting, Inflation Accounting, Business Responsibility & Sustainability Reporting (BRSR), Green Washing, Accounting for CSR		

Learning Experience: The learning experience will include interactive lectures with real-world examples to make accounting concepts engaging. Students will gain hands-on practice through practical exercises and accounting software tools. Group activities and case studies will enhance collaborative problem-solving skills. Regular quizzes and assignments will reinforce learning, while guest lectures from industry experts will provide current insights. Opportunities for self-reflection and feedback will help students assess their progress and improve their understanding.

Textbooks

1. R. Narayanaswamy. "Financial Accounting: A Managerial Perspective", PHI Learning Pvt. Ltd.
2. Maheshwari, S. N. Financial Accounting. 6th ed., Vikas Publishing House

Refrence Books

1. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. Accounting: Text and Cases (13th ed.). McGraw-Hill Education.
2. Grewal, T. S. Double Entry Book Keeping: Financial Accounting for Class 12. Sultan Chand & Sons.
3. Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback.

Open Educational Resources (OER)

1. OpenStax Financial Accounting Textbook
2. MIT OCW Financial Accounting Course
3. Coursera Financial Accounting Course
4. Saylor Academy Financial Accounting Course

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I

SEMESTER II					
Course Code: **MCBBAG103**	**Course Title: Micro Economics**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Micro Economics**				

Course Perspective

This microeconomics course aims to equip students with a comprehensive understanding of microeconomic principles and their practical applications in business contexts. By delving into core concepts such as opportunity costs, time value of money, consumer behaviour, and demand elasticity, students will develop the analytical skills needed to assess market behaviours and make informed decisions. The course emphasizes the importance of production theories, cost analysis, and pricing strategies across various market structures, fostering strategic decision-making and problem-solving abilities. Through an in-depth exploration of market dynamics and economic factors, students will gain insights into the forces that drive business performance and sustainability. Ultimately, this course prepares students to apply microeconomic theories to real-world challenges, enhancing their ability to contribute effectively to organizational success and economic development.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the concept of Micro Economics.	L2
CO2	**Applying** consumer behavior theories to evaluate demand and consumer choices.	L3
CO3	**Analyzing** production theory and differentiating between short-run and long-run production scenarios.	L4

CO4	**Evaluating** cost concepts and developing pricing strategies for various market structures.	L5
CO5	**Evaluating** demand forecasting methodologies and elasticity measures to enhance strategic planning.	L5

Course Content

Unit I	**Introduction**	**5 Hours**
Scope of Microeconomics. Analysis of the relevance and practical application of Microeconomics in organizational contexts. Comparative study of Individual vs. Aggregate Economic Analysis. In-depth examination of Opportunity Costs, Time Value of Money, Marginal Analysis, Instrumentalism, Market forces, and Equilibrium states.		
Unit II	**Advanced Consumer Behavior and Demand Analysis**	**8 Hours**
Cardinal Utility Theory: Detailed exploration of Diminishing Marginal Utility and the Law of Equi-Marginal Utility. Ordinal Utility Theory: Comprehensive analysis of Indifference Curves, Marginal Rate of Substitution, Budget Constraints, and Consumer Equilibrium. Rigorous study of Demand Theory, Law of Demand, Distinction between Movements along and Shifts in the Demand Curve. Measurement methodologies for Elasticity of Demand, encompassing Income, Cross, Advertising, and Expectation Elasticities. Strategic Demand Forecasting: Objectives, necessity, and advanced methodologies (overview).		
Unit III	**Production Theory**	**12 Hours**
Conceptual and analytical frameworks of Production, including Factors of Production and Production Functions. Differentiation between Fixed and Variable Inputs. Detailed analysis of the Law of Variable Proportions in the short run, and		
the Law of Returns to Scale in the long run, utilizing Isoquant and Isocost analysis.		
Unit IV	**Cost Analysis and Pricing Strategy**	**15 Hours**
In-depth exploration of Cost concepts and Cost Functions, including Short Run and Long Run Cost analyses. Examination of Economies and Diseconomies of Scope and Scale. Explicit and Implicit Costs, and Private and Social Costs. Advanced Pricing Strategies in various market structures: Perfect Competition, Monopoly.		

Learning Experience: The learning experience in this Microeconomics course is designed to be engaging and participatory, enabling students to actively interact with the material and apply their knowledge in practical situations. Instruction will blend lectures with interactive discussions, case studies, and problem-solving exercises. Students will participate in hands-on learning through assignments that require them to apply microeconomic concepts to analyze real-world scenarios, assess consumer behavior, and evaluate production functions. Group activities and peer reviews will encourage collaboration, allowing students to learn from one another and deepen their understanding. Assessments will include quizzes, case study analyses, and project-based assignments, providing a comprehensive evaluation of student progress. The course instructor will offer additional support and feedback, fostering an environment where students feel comfortable seeking help. This approach will ensure that students grasp microeconomic theories and effectively apply them in their future endeavors.

Textbooks

1. Principles of Microeconomics, 22e, H L Ahuja, S.Chand Publishing (2022 edition)
2. Principles of Economics, N.Georgy Mankiw, South-Western; 3rd edition (1 March 2003)
3. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.

Suggested Readings

1. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.
2. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd.
3. Salvator,Dominick,Managerial Economics,McGraw-Hill Book Company

Open Educational Resources (OER)

1. https://ocw.mit.edu/courses/economics/14-01-principles-of- microeconomics-fall-2018/
2. https://ocw.mit.edu/courses/economics/14-01-principles-of- microeconomics-fall-2018/lecture-notes/
3. https://apstudents.collegeboard.org/courses/ap-microeconomics

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I

SEMESTER I					
Course Code: MCBBAG104	**Course Title: Principles of Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of management principles**				

Course Perspective: This program aims to train the students on professional skills and aptitude needed to perform in business organisations. To appreciate the program contents, students must understand the functioning of the organisations. This course aims to give students a fundamental understanding of the functioning of a business organisation and hence it is a necessary part of the program structure.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** Hierarchy and function in an organisation.	L2
CO2	**Analyzing** the need for authority and delegation in an organisation.	L3
CO3	**Analyzing** the decentralization for smooth operation in an organisation.	L3
CO4	**Applying** different leadership styles and diverse theories of motivation, engagement and appraisals.	L4
CO5	**Evaluating** the evolutionary changes in practices of management adopted in modern organization.	L5

Course Content

Unit I	Introduction	9 Hours
Concept, Nature, Process and Significance of Management, Management Types and Management Skills; Conceptual Skills, Human Skills, Technical Skills, Vertical Differences, Horizontal Differences, The Evolution of Management; Classical Perspective, Humanistic Perspective-Scientific Management, Bureaucratic Management, Administrative Management, Early Advocates, Human Relations Management, Human Resource Perspective.		
Unit II	**Planning & Organization**	**12 Hours**
Nature, Scope and Objectives of Planning; Planning and Goal Setting overview, Operational Planning (Management by Objectives), Innovative approaches to Planning. Strategy formulation and Implementation; Strategic Management Process SWOT Analysis, Corporate Level Strategy- BCG Matrix, Decision Making- Types of Decisions and Problems, Decision Making Models, Decision Making Steps, Decision making theories: Bounded Rationality Decision Making Theory, Vroom-Yetton Decision Making Theory, Intuitive Decision-Making Theory, Designing Adaptive Organizations, Change and Innovation, Human Resource Management		
Unit III	**Leading**	**12 Hours**
Dynamics of Behaviour in Organisations- Attitudes, Perception, Personality and Behaviour, Emotions, Managing Yourself, Stress and Stress Management. Leadership- From Management to Leadership, Followership, Power and Influence, Leadership theories: "Great Man" Theories, Trait Theories, Contingency Theories, Behavioural Theory, Participative Theory, Transactional Theory, Relational Theory. Motivation; Content Perspective on Motivation: ERG Theory, A Two Factor Approach to Motivation, Motivational Theories: Maslow's need hierarchy theory, Herzberg's 2 factor theory, McClelland's theory of needs, Vroom's expectancy theory, Communication, Teamwork: Managing Team Conflict		
Unit IV	**Controlling**	**12 Hours**
Quality and Performance: Feedback Control Model, Budgetary Control, Financial Control, The Changing Philosophy of Control, Total Quality Management, Trends in Quality and Financial Control,360-degree feedback.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. Students will learn principles of management in the class with the learning by doing method. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination,

ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. New Era of Management. Author, Richard L. Draft Edition, 11. Publisher, South-Western Cengage Learning, 2014.
2. Robbins, Stephen P., Coulter, Mary K. Management. 15th Ed Upper Saddle River, New Jersey: Pearson, 2021

Suggested Readings

1. Koontz, Cannice and Weihrich (2014). Management- A Global, Innovative and Entrepreneurial Perspective (14th Edition). New Delhi: Tata McGraw Hill Publishing Company.
2. Stoner, Freeman and Gilbert Jr. (2013). Management (6th Edition). New Delhi: Pearson Prentice Hall of India.
3. Chopra R. K., Mohan Puneet, & Sharma Vandana (2010). Principles & Practices of Management. New Delhi: Sun India Publication.
4. Tripathi P. C. & Reddy P. N. (2015). Principles & Practices of Management (5th Edition). New Delhi: Tata McGraw Hill Publishing House.
5. Gupta, C.B (2016). Management Concepts and Practices. New Delhi: Sultan Chand and Sons.

Open Educational Resources (OER)

1. Enrol in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or Udemy.
2. Study and analyse real-world case studies that showcase the application of management theories and concepts.
3. Engage in online forums and discussion groups focused on management topics.
4. Read business magazines and publications like Harvard Business Review, Forbes, or The Economist.

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)**	30 Marks

Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I

SEMESTER I					
Course Code: MCBMHS101	**Course Title: Financial Markets and Institutions**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of economics and financial concepts**				

Course Perspective

This course is designed to provide students with a comprehensive understanding of the financial system in India, including its structure, key institutions, and the various markets that operate within it. The course covers a wide range of topics, from the role of the Reserve Bank of India (RBI) and other regulatory bodies to the functioning of financial markets and the intricacies of banking and debt markets.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the structure and roles of components in the financial markets and institutions.	L2
CO2	**Applying** the above learned expertise in the operations of stock markets, raising capital in the international markets and construction and adjustment of Indian Stock Indices.	L3
CO3	**Analyzing** the role and significance of Indian Financial Markets, their integration with the global economy and the mechanisms of credit rating agencies.	L4
CO4	**Analyzing** the above learned experience in the functioning of money and debt markets in India.	L4
CO5	**Evaluating** the functioning of functional markets and institutions	L5

Course Content

Unit I:	**Indian Financial System and Major Institutions**	**9 Hours**

Structure of the Indian Financial System: Banking, NBFCs, AMCs, Account Aggregators, RBI, SEBI, IRDA, Niti Aayog, Stock Exchange. Role of RBI: Monetary and Fiscal policy. The roles of the central bank and commercial banks, Commercial Banking: Functions of banks, non-performing assets (NPAs), risk management, Basel norms. The need, importance, trends, and RBI guidelines, Neo Banking, BaaS, Digital Currency, Payment Banks, CBDC		
Unit II	**Financial Markets in India**	**12 Hours**
Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Concept of NAV, Credit Rating Agencies: Role and mechanism, Merchant Banks.		
Unit III	**Capital Markets in India**	**12 Hours**
Introduction to Stock Markets: NSE & BSE, Regional and Modern Stock Exchanges, International Stock Exchanges, NSE vs. BSE, Primary and Secondary Markets, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues, Indian Stock Indices and their construction, maintenance, adjustment for corporate actions.		
Unit IV	**Money Markets & Debt Markets in India**	**12 Hours**
Money Market: Meaning, role and participants in money markets, Segments of money markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Debt Market: Introduction and meaning, Sovereign bonds: Electoral Bonds, Green Bonds, DeFi.		

Learning Experience: This course will be delivered through a combination of lectures, interactive discussions, case studies and hands-on activities designed to provide students with both theoretical knowledge and practical experience. The course aims to be experiential and participatory, ensuring that students not only understand the concepts and structure of Indian Financial System but also apply them in real-world contexts.

Textbooks

1. Khan, M.Y. Financial Services (8^{th} ed). Mc Graw Hill Education.
2. Pathak, B. Indian Financial System (4^{th} ed). Pearson Publication.

Suggested Readings

1. "Journal of Banking & Finance": This journal publishes high-quality research articles on various aspects of banking and finance, including financial markets, risk management, and regulatory issues. Students can find

cutting-edge research and case studies related to both Indian and global financial systems.

2. "Economic and Political Weekly (EPW)": EPW frequently publishes articles on the Indian economy, financial markets, and policy analysis. It's a valuable resource for staying updated on current economic trends and regulatory changes in India.

Open Educational Resources (OER)

1. RBI Website (www.rbi.org.in): The official website of the Reserve Bank of India offers access to important publications, circulars, and data related to monetary policy, banking regulations, and financial markets.
2. SEBI Website (www.sebi.gov.in): The Securities and Exchange Board of India's website provides resources on capital markets, regulatory updates, and investor education.
3. NSE and BSE Websites (www.nseindia.com, www.bseindia.com): These websites provide real-time data on stock markets, educational resources, and insights into market trends and indices.

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I

SEMESTER I					
Course Code: MCBMHS102	**Course Title: Commercial Laws**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

Upon completing this course, students will understand the foundational principles of various business laws in India, including the Indian Contract Act, Sale of Goods Act, and Companies Act. They will analyse the implications of these laws in real- world business scenarios, focusing on contracts, negotiable instruments, and company regulations. Students will apply legal principles to consumer protection and information rights, ensuring compliance with the respective laws. They will also evaluate the effectiveness of these laws in protecting consumer rights and regulating corporate entities. The course will enable students to create effective legal strategies for managing business operations within the framework of Indian laws.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the core concepts and essentials of the Indian Contract Act, Sale of Goods Act, and Companies Act, focusing on contract formation, sale agreements, and company incorporation.	L2
CO2	**Analysing** the legal provisions related to negotiable instruments, limited liability partnerships, and agency contracts to assess compliance in business transactions.	L3
CO3	**Applying** principles of consumer protection and right to information to address legal challenges in business operations, focusing on consumer rights and transparency.	L4
CO4	**Evaluating** the impact of the Information Technology Act and other business laws on digital transactions, governance, and consumer engagement.	L5
CO5	**Creating** business strategies that align with legal requirements, ensuring compliance with contract laws, company regulations, and consumer protection mandates	L6

Course Content

Unit I:	**Indian Contract Act 1872**	**9 Hours**
The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract based on validity, formation & performance; law relating to offer and acceptance, consideration, competency to contract, free consent, void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract; Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.		
Unit II	**Sale of Goods Act 1930 & Negotiable Instrument Act 1881**	**12 Hours**
Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller. Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.		
Unit III	**Companies Act 2013 & Limited Liability Partnership Act, 2008**	**12 Hours**

The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings. The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.		
Unit IV	**Consumer Protection Act 1986**	**12 Hours**
Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers. The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO. Information Technology Act 2000: The rationale behind the act, Digital signature and electronic signature, Electronic Governance.		

Learning Experience: The course will be delivered through a combination of lectures, case studies, group discussions, and interactive exercises, ensuring a thorough understanding of business laws. Classes will introduce foundational concepts of contracts, sale agreements, and company formation, supplemented with case studies that simulate real-life legal scenarios. Role plays and group activities will help students analyze legal provisions related to negotiable instruments, LLPs, and consumer rights. Practical exercises, quizzes, and assessments will be used to enhance comprehension of laws like the Information Technology Act and Right to Information Act. This approach ensures that students develop critical thinking, legal reasoning, and practical skills to apply laws effectively in business scenarios.

extbooks

1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd.
2. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws : Text and Problems. Sage Publication.
3. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.
4. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
5. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
6. Tulsian P.C. (2018). Business Law. New Delhi.Tata McGraw Hill.

Suggested Readings

1. Information Technology Rules 2000 with Information Technology Act 2000, Taxman Publications Pvt. Ltd., New Delhi.
2. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House.
3. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann
4. Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi)

Open Educational Resources (OER)

1. MIT OpenCourseWare (OCW) - Law and Society: Commercial Law
2. Coursera - Legal Aspects of Entrepreneurship (Offered by the University of Maryland)
3. OER Commons - Commercial Law Resources

4. OpenStax - Business Law

SEMESTER - I					
Course Code:	**Course Title: E-Commerce**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**SEC I**				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites	Basics of Computer				

Course Perspective

In the digital era, businesses are increasingly shifting toward online platforms to reach and serve customers efficiently. This course offers a comprehensive understanding of **E-Commerce** and **Internet Technologies**, focusing on their application in real-world business scenarios. Students will explore various types of e- commerce, understand the infrastructure needed to support it, examine digital payment methods, and learn about customer relationship management through electronic platforms. It will also cover crucial areas such as cybersecurity and legal aspects of online transactions.

Course Outcomes

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** e-commerce business practices from traditional business	L2
CO2	**Applying** internet tools and technologies to support online business operations effectively.	L3
CO3	**Analyzing** the role of electronic payment systems and customer relationship processes in enhancing digital business experiences.	L4
CO4	**Evaluating** the functioning and components of Electronic Data Interchange (EDI), mobile wallets, UPI, and net/phone banking in facilitating secure e-transactions.	L5

CO5	**Creating** secure e-commerce environments by integrating cyber laws, encryption methods, firewalls, and public key infrastructure for data protection and legal compliance.	L6

Course Content

Unit I	**Introduction**	**12 Hours**
E-Commerce: Introduction, meaning and concept; Needs and advantages of ecommerce; Types of E- Commerce, Basic requirements of E-Commerce, Consumer Buying through E-Platforms like Flipkart, Amazon, Ebay, Snapdeal		
Unit II		**10 Hours**
Internet: Concept & evaluation, Characteristics of Internet: email, www, ftp, telnet, Intranet & Extranet, Limitations of internet, Hardware & Software requirement of Internet, searches Engines		
Unit III		**13 Hours**
Customer relationship with business via e-commerce Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking. EDI (Electronic Data Interchange): Introduction, networking infrastructure of EDI, Functions & Components of EDI, File types of EDI, Payment through UPI, Mobile Wallet, Phone Banking, Net Banking		
Unit IV		**10 Hours**
Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws,salient provisions; PKI (Public key infrastructur		

Learning Experience

The course is designed to be interactive and application-oriented. Students will engage in case discussions, real-time e-commerce platform analysis (like Amazon, Flipkart), hands-on exercises on digital payments, and group activities simulating online transactions. They will also explore the latest technological tools that support secure and efficient digital commerce and understand the regulatory framework surrounding it.
Guest lectures from industry professionals and demo sessions on tools like UPI, Net Banking, and e-wallets will enhance the learning journey.

Textbooks

1. Frontiers of E-Commerce: Ravi Kalkota, TMH

2.O, Brien J: Management Information System,

TMH

Suggested Readings

1. Oberoi, Sundeep: E-Security and You, TMH
2. Young, Margret Levine The complete reference to Internet, TMH
3. David Whiteley; E-Commerce: Strategy, Technologies and Applications, McGraw Hill Education.

1. Open Educational Resources (OER)

NPTEL, Swayam, Course Era

Evaluation Scheme

Assessment Components	**Marks Scheme**
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	
Assessment Components	

Semester II

SEMESTER II					
Course Code: MCBMHS201	**Course Title: Analysis Cost for Managerial Decision Making**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of financial Accounting**				

Course Perspective

The course "Analysing Cost for Managerial Decision Making" integrates key concepts from financial, cost, and management accounting to provide students with a comprehensive understanding of how to leverage cost information for strategic decision-making. It covers essential topics such as budgetary control, standard costing, and variance analysis, enabling students to assess financial implications in various contexts, including make-or-buy decisions, equipment replacement, and expansion or contraction of business operations. By emphasizing the interplay between cost management and strategic planning, the course prepares students to utilize analytical techniques and decision-making models in real-world managerial scenarios.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the basic concept of cost and management accounting.	L2
CO2	**Applying** costing technique like budgetary control and standard costing for the purpose of cost control.	L3

CO3	**Applying** costing technique like marginal costing and absorption costing for the purpose of cost control.	L3

CO4	**Analysing** strategic cost management techniques such as value chain analysis and activity-based costing.	L4
CO5	**Evaluating** business decisions using marginal costing technique.	L5

Course Content

Unit I	**Introduction to Cost and Management Accounting**	**10 Hours**

Costs Accounting: Basic cost concepts - Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet. Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

Unit II	**Costing Techniques: Budgetary Control**	**10 Hours**

Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Fixed and Flexile Budgeting, Performance Budgeting and Zero- Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres

Unit III	**Costing Techniques: Standard Costing and Marginal Costing**	**15 Hours**

Standard Costing and Variance Analysis: Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances. Marginal Costing and Profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

Unit IV	**Managerial Decision Making**	**10 Hours**

Decision models and tools. Expand or Contract Financial analysis of expanding or contracting business operations, Factors influencing expansion decisions: Market demand, cost considerations, Shutdown or Continue Decisions, Strategic Cost Management Integrating cost management with strategic planning, Techniques for strategic cost management: Value chain analysis, activity-based costing (ABC). Case Studies and Practical Applications

Learning Experience: Students will engage in case studies and practical exercises to apply concepts in real-world scenarios. Group projects and collaborative learning foster teamwork and deeper understanding. Guest lectures

from industry experts provide current insights and practical applications. Self- learning through online courses, e-books, and webinars further enhances comprehension and application of cost management principles.

Textbooks

1. Arora, M.N. &Katyal, Priyanka (2016) Cost Accounting, New Delhi: Vikas Publishing
2. Vaidya, S. C., (2022) Cost Management: Strategic Approach,

Suggested Readings

1. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
2. Gurusamy, Murthy,S., Management Accounting, McGraw Hill. Education.
3. Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.
4. Gupta S.K. & Sharma R.K. Management Accounting, Kalyani Publishers

Open Educational Resources (OER)

1. LibreTexts - Cost Accounting
2. AccountingCoach - Cost Accounting Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER II					
Course Code: MCBMHS202	**Course Title: Introduction to Financial Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Finance**				

Course Perspective

The Introduction to Financial Management course provides students with the foundational knowledge and skills to make informed financial decisions within a business context. The course covers the essential financial management principles, including the time value of money, investment decision-making, and capital structure. Additionally, it addresses practical aspects of managing dividends and working capital, equipping students with an understanding of how finance drives business value and growth. As financial managers in India increasingly play strategic roles, this course also explores their evolving responsibilities in balancing risks, returns, and stakeholder interests.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the key concepts of Financial Management.	L2
CO2	**Applying** present and future value of cash flows, annuities, and perpetuities to make informed financial decisions.	L3
CO3	**Analyzing** capital budgeting techniques to evaluate investment opportunities and make project selection decisions.	L4
CO4	**Evaluating** the factors that influence capital structure and evaluate the impact of leverage on a company's financial performance.	L5
CO5	**Evaluating** dividend policy options and working capital requirements to identify strategies that optimize a firm's financial health and shareholder value.	L5

Course Content

Unit I	Introduction	10 Hours
Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Calculation of Time Value of Money: Future Value, Present Value, Annuity, Perpetuity.		
Unit II	**Investment and Financial decisions**	**13 Hours**
Capital Budgeting: Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria.		

Capital Structure: Meaning, factors determining capital structure, capital structure planning and policy, capital structure theories; Different sources of Long- term Finance; Leverages: Operating leverage, financial leverage, and Combined leverage, EBIT-EPS analysis; Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC.

Unit III	Dividend decisions	12 Hours
Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Relevance v/s Irrelevance of Dividends (Relevant Theory: Walter's Model, Gordon's Model; Irrelevant Theory: MM's Approach)		
Unit IV	**Management of Working Capital**	**10 Hours**
Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement, Receivables Management-credit period and discount evaluation.		

Learning Experience: Students will engage with real-world scenarios to understand the calculation and interpretation of financial metrics. They will develop investment appraisal skills through hands-on practice with capital budgeting tools, such as NPV and IRR. By analysing different capital structure theories and applying leverage concepts, students will be empowered to assess long-term financing decisions critically. In addition, they will explore dividend policies and working capital management through case studies, giving them insight into maintaining liquidity and profitability in a business. By the end of the course, students will be well-versed in applying financial management concepts to enhance business decision-making effectively.

Textbooks

1. Khan M. Y. and Jain P. K., "Financial Management", McGraw Hill
2. I.M. Pandey, "Financial Management", Vikas Publishing House
3. Prasanna Chandra, "Financial Management Theory and Practice", McGraw Hill

Suggested Readings

1. Michael C. Ehrhardt and Eugene F. Brigham, "Corporate Finance", South- Western Publication.
2. Richard A. Brealey, Stewart Myersand Franklin Allen, "Principles of Corporate Finance" McGraw Hill

Open Educational Resources (OER)

1. https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdfwww.saylor.org/courses/bus203/
2. https://nibmehub.com/opac-service/pdf/read/Financial%20Management%20-Theory%20&%20Practice.pdf

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER II					
Course Code: SECII	**Course Title: Introduction to PowerPoint and MS Excel**	**L**	**T**	**P**	**C**
Version	**1**	2	**0**	2	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites					

Course Perspective

This course equips students with essential digital skills to enhance their productivity and effectiveness in academic and business contexts. Focusing on Microsoft PowerPoint and MS Excel, the course blends theory with hands-on practice to teach professional presentation design and spreadsheet management. Students will learn to build aesthetic and persuasive presentations, manage data efficiently, use formulas and functions, and analyze data using charts, PivotTables, and dashboards. Real-world case applications are embedded to help students apply their knowledge across functions such as marketing, finance, operations, and human resources. The course aims to develop both conceptual understanding and technical proficiency, enabling students to become data-literate professionals capable of making informed decisions using digital tools.

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the interface, structure, and features of PowerPoint and Excel for business and academic tasks.	L2
CO2	Applying design and formatting features in PowerPoint and Excel to create professional outputs.	L3
CO3	Using Excel functions, charts, and data tools to solve business problems.	L4
CO4	Analyzing and summarizing large datasets using sorting, filtering, PivotTables, and dashboard elements.	L5
CO5	Creating effective presentations and data summaries for decision-making and business communication.	L6

Course Content

Unit I	Fundamentals of Microsoft PowerPoint	10 Hours

PowerPoint Environment: Interface, Tabs, and Ribbons. Creating and Managing Slides, Slide Layouts and Templates. Typography, Colour Themes, Shapes, Icons, and SmartArt. Transitions and Animations: Applying Timing and Triggers. Embedding Multimedia (Audio/Video), Hyperlinking. Presenter Tools: Slide Show, Notes, Laser Pointer, Zoom. Exporting as PDF, MP4, and Compatibility Checks. Practical Assignment: Create a 10-slide professional presentation		
Unit II	**Excel Basics and Data Handling**	**12 Hours**
Excel Environment: Ribbon, Worksheets, Ranges, Shortcuts. Data Entry and Editing: Autofill, Series, Data Validation. Formatting: Cells, Tables, Conditional Formatting, Custom Styles. Basic Formulas: SUM, AVERAGE, MAX, MIN, COUNT, ROUND. Logical Functions: IF, AND, OR, Nested Functions. Practical Assignment: Budget Tracker or Salary Sheet.		
Unit III	**Data Analysis and Visualization in Excel**	**10 Hours**
Sorting, Filtering, Subtotals. Lookup Functions: VLOOKUP, HLOOKUP, XLOOKUP. Text Functions: LEFT, RIGHT, MID, LEN, CONCATENATE, TEXTJOIN. Date and Time Functions: TODAY, NOW, DATEDIF, NETWORKDAYS. Charts: Bar, Line, Pie, Combo, Sparklines. Quick Analysis Tool, Trendlines, Chart Customization. Data Cleaning Techniques: Removing Duplicates, Text to Columns. Practical Assignment: Sales Report with Interactive Charts		
Unit IV	**Excel Tools and PowerPoint Integration**	**13 Hours**
Introduction to PivotTables and PivotCharts. Grouping, Slicers, Value Summarization, Layout Settings. Dashboards: Basic Dashboard Creation Using Charts and Pivots. Data Protection and Sheet Security. Printing Options and Page Setup. Integrating Excel Charts/Tables into PowerPoint. Final Capstone Project: Business Report with Excel Dashboard and PPT		

Learning Experience

The course integrates project-driven labs, where weekly practical sessions are designed around real-world business scenarios such as HR data sheets, finance dashboards, and marketing pitch decks, allowing students to apply their skills in functional contexts. Collaborative exercises are incorporated through pair-work and group presentations, promoting peer-to-peer learning and critical evaluation. Continuous formative feedback is provided on aspects like file design, formula usage, and presentation logic to support incremental improvement. Additionally, all lesson videos, assignments, and supplementary readings are regularly uploaded on the Learning Management System (LMS), ensuring consistent engagement and easy access to course materials.

Textbooks

Frye, C. (2022). Microsoft Excel 2021 Step by Step. Microsoft Press.

Murray, K. (2022). PowerPoint 2021 For Dummies. Wiley.

Open Educational Resources (OER)

1. Microsoft Learn: https://learn.microsoft.com
2. NPTEL/Swayam: Digital Skilling, IIT Madras , https://elearn.nptel.ac.in/shop/nptel/digital-

skilling/?v=c86ee0d9d7ed

3. YouTube Channels: Excel Campus: https://www.youtube.com/user/ExcelCampus , PowerPoint School : https://www.youtube.com/powerpointschool

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III

SEMESTER III					
Course Code: MCBBAG301	**Course Title: Economic Environment and Policy**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Economic Environment and Policies**				

Course Perspective

The Economic Environment and Policy course provides students with a deep understanding of how national and global economies function. It explores the interactions between governments, businesses, and institutions, focusing on fiscal, monetary, and regulatory policies. By combining economic theory with real-world case studies, students develop analytical skills to assess and respond to economic challenges. The course emphasizes the impact of policies on growth, stability, inequality, and sustainability, preparing students to navigate and influence economic decisions in both public and private sectors.

Course Outcomes**:**

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of economic environment and policies	L2
CO2	**Applying** economic theories and policy frameworks to assess the implications of fiscal, monetary, and regulatory policies on economic stability and growth.	L3
CO3	**Analysing** development strategies' impacts on poverty, inequality, and sustainability.	L4
CO4	**Evaluating** current economic challenges and policy responses through comparative analysis.	L5
CO5	**Evaluating** contemporary economic issues and developing informed policy recommendations to address them effectively.	L5

Course Content

Unit I	**Introduction to Economic Environment**	**10 Hours**
Understanding Economic Environment, Economic Systems and Models, Economic Indicators, Global Economic Environment, Economic Cycles, Economic Growth and Development, Role of Government in the Economy, Economic Policy Frameworks, Economic Theories, Market Structures, Economic Reforms		
Unit II	**Economic Policies and Their Implications**	**12 Hours**
Fiscal Policy, Monetary Policy, Trade Policies, Regulatory Policies, Taxation Policies, Subsidy and Support Mechanisms, Exchange Rate Policies, Labor Market Policies, Public Debt Management, Investment Policies, Economic Stabilization Policies, Social Welfare Policies.		
Unit III	**Economic Development and Growth**	**12 Hours**
Economic Development Theories, Poverty and Inequality, Economic Growth Strategies, Sustainable Development, Human Capital Development, Industrialization and Innovation, Infrastructure Development, Regional Development and Planning, Technology and Development, Urban vs. Rural Development, Role of International Organizations, Economic Diversification.		
Unit IV	**Policy Evaluation and Current Issues**	**11 Hours**
Policy Evaluation Methods, Current Economic Challenges, Policy Responses to Economic Crises, Future Trends in Economic Policy, Impact of Technological Advancements, Demographic Changes and Economic Policy, Environmental and Climate Policy, Social Policy and Economic Implications, Comparative Policy Analysis, Global Economic Governance, Financial Market Regulation, Policy Effectiveness and Implementation.		

Learning Experience: The learning experience in this Economics Environment and Policy course is designed to be interactive and practical, encouraging students to actively engage with the material and apply their knowledge to real-world situations. Instruction will combine lectures with

discussions, case studies, and problem-solving exercises. Students will tackle hands-on assignments, applying economics concepts to analyze the macro aspects of the functioning of economy. Collaborative group activities and peer reviews will enhance learning through shared insights. Assessments, including quizzes, case studies, and projects, will provide a well-rounded evaluation of student progress, with ongoing support and feedback from the instructor to ensure a strong understanding and application of macroeconomics and developmental theories.

Textbooks

1 H L Ahuja; Principles of Macroeconomics, 22e, S.Chand Publishing (2022 edition)

2 John Sloman and Elizabeth Jones; Economics and Business Environment, Prentice Hall (2011)

Suggested Readings

1 N. Gregory Mankiw, Ronald D. Kneebone, Kenneth J McKenzie; Principles of Macroeconomics, Cengage Canada. (2023)

2 Dani Rodrik, The Globalization Paradox: Democracy and the Future of the World Economy, OUP Oxford. (2012)

3 Daron Acemoglu and James A. Robinson, Why Nations Fail, Profile Books. (2012)

Open Educational Resources (OER)

1 https://ocw.mit.edu/courses/economics/
2 https://www.khanacademy.org/economics-finance-domain
3 https://olc.worldbank.org/

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III					
Course Code: MCBM301	**Course Title:** **Corporate Accounting**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of financial accounting**				

Course Perspective

The Advanced Corporate Accounting course is designed to provide students with a deep understanding of complex accounting practices related to corporate finance. This course covers critical topics such as accounting for share capital and debentures, valuation of goodwill and shares, amalgamation of companies, and the preparation of final accounts for banking, insurance, and asset management companies. Through this course, students will develop the ability to apply accounting standards, analyse financial situations, and prepare consolidated financial statements.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the processes involved in the issue, forfeiture, and reissue of shares, including the book-building process.	L2
CO2	**Applying** the factors affecting the valuation of goodwill.	L3
CO3	**Applying** the accounting concepts and treatments for amalgamations as per Accounting Standard: 14 (ICAI).	L4
CO4	**Analyzing** the performance valuations of debt and equity using asset-based valuation techniques	L4
CO5	**Evaluating** the regulatory requirements for insurance companies and asset management companies	L5

Course Content

Unit I:	**Accounting for Share Capital & Debentures**	**9 Hours**
Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.		
Unit II	**Valuation of Intangible Assets**	**12 Hours**
Goodwill Valuations: Concept of Goodwill, Factors affecting Valuation of Goodwill, Methods of Goodwill Valuation. Valuations of Debt & Equity, Asset Based Valuation, Valuation of Brand Image.		
Unit III	**Amalgamation of companies**	**12 Hours**
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).		
Unit IV	**Final Account of Banking and Insurance Companies**	**12 Hours**
Introduction to Insurance Companies, Regulatory Requirements, Preparation of final account of Asset Management Companies (AMC).		

Learning Experience:

The learning experience will include interactive lectures with real-world examples to make accounting concepts engaging. Students will gain hands-on practice through practical exercises and accounting software tools. Group activities and case studies will enhance collaborative problem-solving skills. Regular quizzes and assignments will reinforce learning, while guest lectures from industry experts will provide current insights. Opportunities for self-reflection and feedback will help students assess their progress and improve their understanding.

Textbooks

1. "Advanced Accounting" by Paul Fischer, William Tayler, and Rita Cheng.
2. "Corporate Accounting" by Naseem Ahmed.

Suggested Readings

1. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxman Publication.
2. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning

Open Educational Resources (OER)

1. Saylor Academy - Cost Accounting
2. MIT Open Course Ware - Financial and Managerial Accounting

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III					
Course Code MCBMHS302	**Course Title: Capital Market Operations**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Discipline Specific Elective				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites	Students should have an understanding of financial markets and investment concepts.				

Course Perspective

This course is designed to familiarize students with the structure, functioning, and regulations of capital markets. It covers the essential tools and techniques for evaluating securities and understanding the roles of various market participants to prepare students for careers in finance and investment.

Course Outcomes

Upon completion of the course the learner will be able to:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the structure and importance of capital markets in economic development.	L2
CO2	Applying techniques for valuing various financial instruments traded in capital markets.	L3
CO3	Analysing the operations of stock exchanges, regulatory frameworks, and investor protection mechanisms.	L4
CO4	Evaluating the impact of market dynamics, trading mechanisms, and financial regulations on capital markets.	L5
CO5	Designing a basic investment portfolio using principles of risk-return trade-off and diversification.	L6

Course Content

Unit I	Introduction to Capital Markets	9 Hours
Overview of Financial Markets: Money Market vs. Capital Market. Role of Capital Markets in Economic Growth. Primary and Secondary Markets: Functions and Participants. Types of Securities: Equity, Debt, Derivatives. Role of Regulatory Bodies: SEBI, RBI, and Market Regulations. Case Study: Key Developments in Indian Capital Markets		
Unit II	**Stock Exchanges and Trading Mechanisms**	**12 Hours**
Structure and Functions of Stock Exchanges: NSE, BSE, and International Exchanges. Trading Mechanisms: Order Types, Settlement Cycles, and Transaction Costs. Stock Market Indices: Construction, Types, and Significance (e.g., Nifty, Sensex). Clearing and Settlement Process: Role of Clearing Corporations. Dematerialization of Securities: Process, Benefits, and Challenges. Case Studies on Stock Market Trends.		
Unit III	**Investment Analysis and Valuation**	**12 ours**
Fundamental Analysis: Economic, Industry, and Company Analysis. Technical Analysis: Charts, Indicators, and Trends. Valuation of Securities: Dividend Discount Model (DDM), Price-Earnings Ratio, Bond Valuation. Risk-Return Analysis: Diversification, Beta, and CAPM. Introduction to Derivatives: Futures, Options, and Hedging Strategies Practical Application: Portfolio Construction with Real-Time Market Data.		
Unit IV	**Capital Market Regulations and Investor Protection**	**12 Hours**
Role of SEBI in Market Regulation and Investor Protection. Regulatory Mechanisms for Market Stability and Fairness. Insider Trading, Market Manipulation, and Prevention Measures. Code of Conduct for Market Intermediaries. Grievance Redressal Mechanisms for Investors. Case Study on Major Regulatory Reforms in Capital Markets.		

Learning Experience: The course employs interactive lectures with real-life market examples and practical trading exercises using simulators to deepen understanding of capital market functions. Students engage in case study discussions to explore market trends and challenges, supplemented by digital resources like tutorials and market analysis videos. Continuous assessments through quizzes, portfolio analysis, and discussions provide ongoing feedback, while mentorship and support are available during office hours for additional guidance.

Textbooks

1. Capital Markets by Frank J. Fabozzi, 5th Edition, Pearson Education.
2. Investment Analysis and Portfolio Management by Prasanna Chandra, McGraw-Hill Education.

Suggested Readings

1. Fundamentals of Capital Market and Financial Institutions by Dr. Rachana Satish, Himalaya Publishing.
2. Securities Market Basics by the National Institute of Securities Markets (NISM), Securities and Exchange Board of India.

Open Educational Resources (OER)

1. NPTEL Capital Market Course
2. Coursera - Capital Markets

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III					
Course Code: SECIII	**Course Title:** **Advanced Excel**	**L**	**T**	**P**	**C**
Version	**1**	**0**	**0**	**1**	**2**
Category of Course	Skill Enhancement Course				
Total Contact Hours	30				
Pre-Requisites/Co-Requisites	**Basic MS Excel course must be completed beforehand**				

Course Perspective

Upon completing this course, students will be able to apply advanced Excel techniques for efficient data management and analysis. They will understand how to leverage cell references and array formulas for targeted computations. They will analyse datasets using functions like VLOOKUP, HLOOKUP, INDEX, and MATCH to enhance data retrieval capabilities, while also creating custom data validation rules and evaluating patterns through conditional formatting. The course will enable students to synthesize complex data visualizations using PivotTables, Pivot Charts, and new chart types like tree maps and waterfalls, facilitating better interpretation of trends. Students will also apply statistical functions to calculate averages, percentiles, and forecasts, and evaluate statistical distributions using histograms, thereby making data-driven decisions with precision.

Course Outcomes:

After completion of the course the student will be:

Course	Course Outcome Statement	Bloom

Outcome		Taxonomy Level
CO1	**Understanding** core Excel functions, including cell references, array formulas, data retrieval, and statistical calculations, to establish a strong analytical foundation.	L2
CO2	**Analysing** complex datasets by applying advanced functions and conditional formatting to identify trends, patterns, and anomalies.	L3
CO3	**Applying** diverse visualization tools and advanced charts to effectively present analytical findings.	L4
CO4	**Evaluating** statistical measures to assess data distributions and predict future outcomes.	L5
CO5	**Creating** integrated Excel solutions that combine advanced formulas, data validation, visualization, and statistical analysis to optimize decision-making.	L6

Course Content

Unit I:	Cell References & Array Formulas	10 Hours
Copy a Formula, External References, Hyperlinks, Count Unique Values, Count with Or Criteria, SUMIF, SUMIFS, COUNTIF, and COUNTIFS for targeted analysis.		
Unit II	**Advanced Functions and Data Validation**	**10 Hours**
VLOOKUP, HLOOKUP, INDEX, MATCH for advanced data retrieval; Data Validation Rules - Creation & Customisation; Conditional Formatting - Highlighting trends, patterns, and anomalies in data.		
Unit III	**Data Visualization - Pivot Tables & Charts**	**5 Hours**
Filters & Slicers in Pivot Tables, PivotCharts; New Charts – Tree map & Waterfall, Sunburst, Box and whisker Charts		
Unit IV	**Statistical Functions**	**5 Hours**
Negative Numbers to Zero , Rank , Percentiles and Quartiles, AverageIf , Forecast , MaxIfs and MinIfs , Weighted Average, Histograms		

Learning Experience: The learning process for this course is a blend of interactive classes, hands-on practice, quizzes, and assessments tailored to enhance students' Excel skills across all units. It begins with instructor-led sessions to build a foundation in cell references, array formulas, and functions like SUMIF and COUNTIF, followed by practical exercises that reinforce concepts. As students' progress to advanced functions such as VLOOKUP and data validation, they will engage in case-based tasks to retrieve and analyse complex data effectively. Data visualization techniques will be taught through collaborative labs, enabling students to create PivotTables, advanced charts, and dashboards that depict data insights clearly. The course concludes with applying statistical functions, where students will practice forecasting and analysing distributions. Regular quizzes and assessments throughout ensure an effective learning journey, making students proficient in Excel's advanced functionalities and equipping them for real-world applications.

Textbooks

1. Microsoft Excel 2019 Data Analysis and Business Modelling**, Wayne Winston** - 6th Edition, published by Microsoft PressArora, M.N. (2021)
2. Excel 2016 Bible, John Walkenbach - Published by Wiley
3. Excel 2019 All-in-One for Dummies, Greg Harvey - Published by Wiley

Open Educational Resources (OER)

1. https://excelgraduate.com/advanced-excel/
2. Excel Skills for Business: Advanced Course (Macquarie University) | Coursera
3. Excel Skills for Business Certificate Program (Macquarie) | Coursera

Evaluation Scheme

Assessment Components	**Marks Scheme**
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participati o n/Case Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks

External Assessment-End Term Examination (Theory) 40 Marks	
Assessment Components	

Comprehensive placement

SEMESTER IV

SEMESTER IV					
Course Code: MCBBAG451	**Course Title: Research Method for Business**	**L**	**T**	**P**	**C**
Version	**1**	**2**	**0**	**2**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Fundamental understanding of Statistics				

Course Perspective

Upon completing this course students will be able to critically evaluate and apply essential business research methodologies to solve organizational challenges and analyze market trends. Students will understand foundational concepts such as the nature and scope of business research, while also advancing to analyze, apply, and create effective data collection instruments, hypothesis formulations, and ethical research proposals. The course empowers students with skills to accurately sample data, interpret findings, and communicate insights, ultimately preparing them for data-driven decision-making within diverse business contexts.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the foundational concepts and principles of business research.	L2
CO2	**Applying** sampling techniques and survey methodologies to ensure that it represents population.	L3
CO3	**Analysing** different types of research designs and datacollection techniques for various research objectives.	L4
CO4	**Evaluating** data through statistical methods, including hypothesis testing and advanced data analysis, to interpret findings effectively.	L5
CO5	**Creating** research reports and presentations that synthesize analysis outcomes, with a focus on actionable business insights and recommendations.	L6

Course Content

Unit I	**Introduction to Business Research**	**10 Hours**
Introduction to Business Research: Definition; Nature and Scope of Business Research; The Research Process; Problem Identification and Definition; Determination of Information Needs; Hypothesis Formulation; Developing Research Proposal; Ethical issues in Research; Marketing Research.		
Unit II	**Types of Research Design**	**11 Hours**
Research Design and Data Collection: Types of Research Design; Secondary and Primary Data; Primary Data Collection Instruments -Questionnaire Designing and Testing; Schedule; Observation Methods; Qualitative Research; Scaling Techniques and Attitude Measurement; Online Data Sources and Research.		

Unit III	**Sample Design**	**12 Hours**
Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non- probability Sampling Methods; Sample Size Determination, Data Collection and Survey Errors		
Unit IV	**Data Analysis, Interpretation and Report Preparation**	**12 Hours**
Data Editing and Coding; Tabulation; Hypothesis Testing; Analysis of Variance; Advanced Data Analysis Techniques- Factor Analysis, Cluster Analysis, Discriminant Analysis; Conjoint Analysis; Multi-Dimensional Scaling; use of SPSS/Mini-Tab in data analysis, Report Preparation and Presentation		

Learning Experience

The learning process in this course is designed to be engaging and practical, involving a blend of lectures, hands-on exercises, quizzes, and real-world case studies to enrich understanding. Students will participate in workshops on hypothesis formulation and research proposal development, while data collection and sampling topics will be reinforced through practical assignments and in-class group projects. Advanced data analysis techniques are taught using software like SPSS allowing students to apply theoretical knowledge directly to real data sets. This balanced approach fosters analytical and practical skills, preparing students for dynamic applications in business research.

Textbooks

1. C.R. Research Methodology (Methods and Techniques) 2nd Edition, New Age International(P)ltd.
2. Zikmund, Babin, et.al. Business Research Methods, 8th Edition, Cengage Learning.
3. Marketing Research – Naresh Kumar Malhotra & David F. Birks

Suggested Readings

1. Chawla Deepak, Research Methodology,2nd Edition, Vikas Publications.
2. Dash Priyaranjan, Research Methodology, 3rd Edition, Vrinda Publications.

Open Educational Resources (OER)

1. NPTEL, Swayam, Course Era
2. https://www.coursera.org/

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER IV					
Course Code: MCBMHS401	**Course Title: Security Analysis and Portfolio Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Discipline Specific Elective				
Total Contact Hours	45 Hours				
Pre-Requisites/Co-Requisites	**Knowledge of Capital Market, Financial Management and Investment Management**				

Course Perspective

The Security Analysis and Portfolio Management course offers students a comprehensive understanding of investment analysis and portfolio management, essential for making informed investment decisions. It emphasizes the practical application of financial theories, risk management techniques, asset valuation, and portfolio optimization strategies. The course is designed to equip students with the skills needed to analyse securities, construct efficient portfolios, and manage investment risks, preparing them to navigate the complexities of global financial markets.

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO2	**Understanding** the fundamental concepts of investment and securities markets. Also various avenues available for investment.	L2
CO3	**Applying** fundamental and technical analysis tools to identify trends and make investment decisions.	L3
CO4	**Analyzing** financial statements and techniques for valuation equity and fixed interest instruments for investment.	L4
CO5	**Evaluating** asset allocation and risk management strategies in portfolio construction.	L5
CO6	**Creating** a portfolio based on modern portfolio theory principles and evaluates its performance based on theories.	L6

Course Content

Unit I	Introduction to Investment	12 Hours
Investment: Meaning, Nature and Process of Investment. Investment avenues and their Characteristic: Fixed Income Vs. Variable Income Options. Mutual funds, Futures & Options, REITs, Tax Sheltered Investment Schemes: Post office schemes, NPS, PPF, and Retirement Benefit schemes. Risk and Return Trade off; Systematic and Unsystematic risk, Types of risk. Measurement of Risk-Range as a measure, Standard deviation, Coefficient of variation, measurement of Beta (Systematic risk) and measurement Unsystematic risk, VaR (Value at risk). Characteristics Regression Line (CRL), Markowitz Theory, CAPM; Security Market Line (SML).		
Unit II	**Securities Valuation**	**12 Hours**
Security Valuation: Equity valuation – Dividend Capitalization Model: zero growth, constant growth, multiple growth models, earnings capitalization method. Valuation of preference share and bond (convertible bonds, rights, warrants). Valuation of Futures and Options.		
Unit III	**Fundamental and Technical Analysis**	**09 Hours**
Investment Analysis: Fundamental analysis; Economic Analysis, Industry Analysis, Technical analysis; Dow Theory. Efficient Market Hypothesis: Random Walk theory, Weak, Semi-strong and Strong form of Market.		
Unit IV	**Portfolio analysis and Performance Management**	**12 Hours**
Portfolio Analysis: Arbitrage Pricing Theory, Sharpe Index Model, Two-Asset Portfolio, Fama and French Model. Portfolio Evaluation: Sharpe Index Ratio, Teynor Ratio, Jensen Alpha ratio.		

Learning Experience

The Security Analysis and Portfolio Management course provides a dynamic learning experience with interactive lectures, case studies, hands-on exercises, and group discussions. It covers theoretical concepts and real-world applications, developing problem-solving skills through investment scenarios, financial analysis, and risk assessment. Group projects and discussions facilitate collaboration on portfolio construction and debates on investment strategies and ethics. Diverse assessments, including assignments, quizzes, presentations, and a final exam, ensure a comprehensive evaluation. Continuous feedback and instructor support are emphasized, equipping students with the analytical tools and practical skills needed to excel in financial markets.

Textbooks

1. Fischer, D. E., Jordan, R. J. Security Analysis and Portfolio Management. United States: Prentice Hall
2. Pandian, P. (2013). Security analysis and portfolio management (2nd ed.). New Delhi: Vikas Publishing House.
3. Subrata Mukherjee (2022), Investment Management – Text, Problems and Cases. Noida: Vikas

Publishing House.

Suggested Readings

1. KEVIN, S. (2022). SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT, THIRD EDITION. (2022). (n.p.): PHI Learning Pvt. Ltd.
2. Jones, C. P. (2016). Investments: Analysis and Management. United Kingdom: Wiley.
3. Reilly, F. K., Brown, K. C. (2012). Analysis of Investments and Management of Portfolios. Brazil: South-Western Cengage Learning.
4. Ranganatham, M. (2011). Security Analysis and Portfolio Management. India: Pearson Education India.
5. Chandra, P. (2010). Investment Analysis and Portfolio Management. (n.p.): Tata McGraw-Hill.
6. Sharpe, W.F., Alexander, G.J., and Bailey, J.V. (2007). Investments (6th ed.). New Delhi: Prentice Hall of India.
7. Avadhani. V.A. (2000). Investment management (10th ed.). New Delhi: Himalaya Publishing House.
8. Haugen, Robert A. (2001) Modern Investment Theory (5th ed.). New Delhi: Prentice Hall of India.
9. Alexander, Gorden., J. and Bailey., & Jeffery V. Investment analysis and portfolio management. Bombay: Dryden Press, Thomson Learning.

Open Educational Resources (OER)

1. Evaluation Scheme (Please refer to Notice Ref No: *KRMU/CoE/Even/2023-24/018* dated 10 May 2025)

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

Semester IV

SEMESTER IV					
Course Code: MCBBAG201	**Course Title: Individual and Organisational Behaviour**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Fundamentals of management**				

Course Perspective

This course on Organizational Behaviour (OB) is integral to students' academic and professional development, providing essential knowledge and skills for understanding and improving workplace dynamics. By exploring the foundational concepts of OB, including emotional intelligence and the scope of individual and group behaviour, students gain a comprehensive understanding of how personal and collective behaviours influence organizational effectiveness. The practical application of this course is evident in real-world scenarios such as team management, organizational restructuring, and enhancing employee satisfaction. For instance, a manager who understands team dynamics and conflict resolution will be better equipped to lead diverse teams and drive organizational success. Overall, this course equips students with the skills to analyse and improve organizational effectiveness, making them valuable assets in any professional setting.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept and scope of organizational behaviour.	L2
CO2	**Applying** the concepts of individual differences, values, and attitudes to influence perception, personality, and behaviour in different organizational settings.	L3
CO3	**Analysing** strategies to develop self-directed work teams and virtual teams.	L4
CO4	**Analysing** the sources and different conflict management techniques to enhance team cohesion and effectiveness.	L4
CO5	**Evaluating** different organizational structures and designs, assessing their effectiveness in supporting organizational work and culture.	L5

Course Content

Unit I	**Foundation and background of OB**	**12 Hours**
Concept, nature & scope of OB, Foundations of OB, challenges & opportunities, emotional intelligence at workplace.		
Unit II	**Individual behavior and processes**	**13 Hours**
Individual differences–values and attitudes; Perception concept, process and applications; Personality-concept, determinants and theories applications; Learning and Reinforcement, Stress–symptoms, causes, consequences and management.		
Unit III	**Interpersonal and team processes**	**10 Hours**

Group behavior, group development, group dynamics, social loafing; developing teams–self-directed work teams, virtual teams; team building; Empowerment- concept, significance, Conflict–Concept, sources, types, management of conflict, Power–concept, sources, approaches; organizational politics.		
Unit IV	**Organizational processes and structure**	**10 Hours**
Organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.		

Learning Experience: This course offers an interactive and practical approach, blending lectures with hands-on activities. Lectures will cover key Organizational Behavior (OB) concepts, while case studies and real-world examples will enable students to apply them effectively. Through group work students will delve into interpersonal dynamics, team processes, and conflict management, fostering

teamwork and collaboration. Through role-playing exercises, students will develop emotional intelligence and conflict resolution skills in simulated workplace settings. Technology, including interactive simulations and online platforms, will enhance engagement. Assignments, such as reflections and group projects, will connect OB theories to real-world challenges, supported by fieldwork, professional interviews, peer reviews, and instructor feedback.

Textbooks

1. Robbins, S.P. (2008) Organizational Behaviour, (7th Edition), New Delhi ND: Prentice Hall of India.

Suggested Readings

1. Pareek, Udai. (2012). Understanding Organisational Behaviour (3rd Edition). New Delhi ND: Oxford University Press.
2. Prasad, L.M. (2014). Organizational Behaviour (5th Revised Edition) Sultan Chand & Sons.
3. Aswathappa, K. (2007). Organizational Behavior, (7th Edition) New Delhi ND: Himalaya Publishing House.

Open Educational Resources (OER)

1. https://www.pockethrms.com/blog/workforce-diversity/
2. Students are encouraged to explore online resources such as Cousera for additional learning materials on organization behavior.

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER IV					
Course Code: MCBM108	**Course Title: Data Storytelling using Tableau**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Generic Elective				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites					

Course Perspective

Upon completing this course, students will gain a comprehensive understanding of data visualization using Tableau and Power BI. They will develop skills in preparing and transforming data, creating meaningful visual representations, and utilizing advanced features of both tools. The course will enhance their ability to build effective dashboards, perform in-depth data analysis using DAX, and integrate data visualization with real-time insights. Students will be equipped to effectively communicate data narratives and make informed, data-driven decisions, demonstrating higher-order cognitive skills across Bloom's Taxonomy.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** foundations of data visualization concepts, tools, and principles using Tableau and Power BI interfaces.	L2
CO2	**Applying** advanced visualization techniques, calculated fields, DAX expressions, and dashboard design principles to create interactive data stories.	L3
CO3	**Analysing** various data sources, preparation techniques, and visualization elements to identify trends, patterns, and insights in Tableau and Power BI.	L4
CO4	**Evaluating** the effectiveness and clarity of visualizations, reports, and dashboards in Tableau and Power BI, based on established best practices and user feedback.	L5
CO5	**Creating** comprehensive reports, dashboards, and data stories in Tableau and Power BI that effectively communicate analytical insights.	L6

Course Content

Unit I:	**Introduction to Data Visualization and Tableau**	**12 Hours**
Introduction to Data Visualization: Importance, tools, and benefits, Introduction to Tableau: Overview, installing, and understanding the interface, Connecting to data sources: Excel, databases, web data, Data Preparation: Joins, unions, data blending, and data extracts, Basic charts and graphs: Bar charts, line graphs, scatter plots, Formatting and design principles for effective visualization		
Unit II	**Advanced Visualization Techniques in Tableau**	**10 Hours**
Filters, Groups, Sets, and Parameters, Calculated Fields and Table Calculations, Advanced charts: Heat maps, tree maps, waterfall charts, and Gantt charts, Dashboards: Creating, formatting, and adding interactivity, Storytelling with Tableau: Building data stories and narratives, Best practices in dashboard design		
Unit III	**Power BI Basics and Visualization**	**12 Hours**
Introduction to Power BI: Overview and comparison with Tableau, Power BI Desktop Interface: Connecting to data sources, Data Preparation: Power Query, data cleaning, and transformation, Data modeling: Creating relationships, hierarchies, and measures, Building Visualizations: Bar charts, pie charts, line charts, and maps, Introduction to DAX (Data Analysis Expressions) for calculations		
Unit IV	**Advanced Features of Power BI and Integration**	**11 Hours**
Advanced DAX expressions for data modeling, Creating Reports and Dashboards in Power BI, Power BI Service: Publishing, sharing, and collaborating on reports, Integrating Power BI with other services (Excel, SharePoint, etc.), Power BI Mobile: Creating and viewing reports on mobile devices, Real-Time Data Streaming in Power BI		

Learning Experience: This course employs a mix of lectures, hands-on labs, quizzes, and assessments to provide a thorough understanding of data visualization techniques. Students will attend interactive

sessions introducing Tableau and Power BI concepts, followed by practical labs where they will connect to data sources, prepare data, and build visualizations. Real-world case studies will be used to teach storytelling with data, while quizzes and tests will help evaluate their knowledge. The final projects will involve creating dashboards and reports that incorporate advanced features. This active learning process is highly effective, enabling students to develop technical skills while solving complex data visualization problems.

Textbooks

1. Ryan Sleeper, "Practical Tableau: 100 Tips, Tutorials, and Strategies from a Tableau Zen Master," 1st Edition, O'Reilly Media.
2. Adam Aspin, "Pro Power BI Desktop: Self-Service Analytics and Data Visualization for the Power User," 1st Edition, Apress.: A Comprehensive Guide

Suggested Readings

1. Alberto Cairo, "The Functional Art: An Introduction to Information Graphics and Visualization," 1st Edition, New Riders.

Open Educational Resources (OER)

1. Tableau Public Training: Official free tutorials by Tableau, covering beginner to advanced topics.
2. Microsoft Power BI Learning: Comprehensive Power BI learning material provided by Microsoft, covering all features.
3. Khan Academy Data Analysis: Khan Academy's course on SQL and data analysis basics, relevant for data preparation and integration in Tableau and Power BI.

Evaluation Scheme

Assessment Components	**Marks Scheme**
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	
Assessment Components	

Self-Awareness

SEMESTER V

SEMESTER V					
Course Code: MCBMH501	**Course Title:** **Company Law**	**L**	**T**	**P**	**C**

Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Core				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

This course covers the fundamental aspects of company law and management. The first unit introduces the concept, characteristics, and types of companies, including their formation, and legal administration. The second unit delves into dividends, accounts, audits, Business Responsibility Reporting, CSR Reporting and Sustainability Reporting. The third unit focuses on the classification, appointment, and roles of directors, key managerial personnel, and board committees. The final unit addresses the company's Oppression, Mismanagement, Corporate Restructuring, and Winding Up.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concepts of company formation, types, board meetings, and the Companies Act, 2013, focusing on regulatory compliance.	L2
CO2	**Applying** dividend distribution processes, auditing principles, and regulatory reporting, including sustainability and corporate governance reports.	L3
CO3	**Analysing** the roles of directors and auditors, identifying their responsibilities, legal duties, and the impact on corporate governance.	L4
CO4	**Evaluating** corporate restructuring, examining cases of oppression, mismanagement, and the tribunal's role in resolving disputes.	L5
CO5	**Creating** strategies for legal compliance during mergers, acquisitions, and winding up, ensuring effective corporate governance.	L6

Course Content

Unit I	Introduction	9 Hours
Companies Act, 2013: Concept and Characteristics of a Company, Types of companies, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Allotment of securities, Private Placement, Sweat Equity, Bonus issue, Right Issue; ESOP; Shares at premium and discount, buy-back of shares. Structure and Requisites of Valid Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Convening Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters; Quorum; Proxy, Latest SEBI rules on IPO and its valuation, Book-Building.		
Unit II	**Dividends, Accounts & Audit**	**12 Hours**
Dividends, Accounts, and Audit: Declaration and Payment of Dividend, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee; Business Responsibility and Sustainability Reporting (BRSR); Corporate Governance (CG) Reporting.		
Unit III	**Directors and their Powers**	**12 Hours**
Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities of Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.		
Unit IV	**Oppression, Mismanagement, Corporate Restructuring, and Winding Up**	**12 Hours**
Oppression, Mismanagement, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; National Company Law Tribunal and Appellate Tribunal: Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt; Sarbanes Oxley Act; IPC.		

Learning Experience: The learning process for this course involves a mix of lectures, case studies, role plays, group discussions, and hands-on exercises, ensuring a comprehensive understanding of company law. Initial classes will introduce company formation, board meetings, and compliance processes, reinforced through practical exercises. Real-world case studies will support the analysis of director roles, auditing, and governance practices, while group projects will focus on dividend distribution, audit procedures, and financial reporting. Simulated tribunal hearings and restructuring scenarios will help students apply legal principles to complex corporate issues. Regular quizzes, assessments, and case-based discussions will enhance understanding and prepare students for real-world applications of company law.

Textbooks

1. Chadha R., & Chadha, S. Company Laws. Delhi: Scholar Tech Press.
2. Hicks, A., & Goo, S. H. Cases and Material on Company Law. Oxford: Oxford University Press.
3. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman‟s Allied Services (P) Ltd., New Delhi.

Suggested Readings

1. Kuchhal, M. C., & Kuchhal, A. Corporate Laws. New Delhi: Shree Mahavir Book Depot.
2. Kumar, A. Corporate Laws. New Delhi: Taxmann Publication.
3. Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt

Open Educational Resources (OER)

1. Corporate & Business Law (English) - ACCA - Course by Udemy- **Access:** https://www.udemy.com/course/acca-f4-corporate-business-law-eng-complete-course/?couponCode=SKILLS4SALEB
2. Davies, Paul. *Introduction to company law*. Oxford University Press, 2020.
3. Das, Subhash Chandra. *Corporate governance in India: An evaluation*. PHI Learning Pvt. Ltd., 2021

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

International Business **MCBBAG501**

SEMESTER V					
Course Code: MCBMHS502	**Course Title:** **Derivatives and Financial Risk Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of derivatives and risk management.**				

Course Perspective

This course offers students a deep understanding of stock market basis in the derivatives market, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as financial derivatives and trading strategies, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of derivatives markets risk management processes.	L2
CO2	**Applying** the concepts of derivatives markets and risk management strategies in the stock market	L3
CO3	**Applying** the concepts of different derivatives segments in the stock market	L3
CO4	**Analysing** the concepts of different derivatives and risk management considering different strategies	L4
CO5	**Evaluating** the outcomes of different derivatives and risk management strategies. .	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Introduction, Managing Risk, Types of Business Risks, Derivatives, Products, Classification, participant, Evolution and Functions		
Unit II	**Types of Derivatives and strategies**	**12 Hours**
Introduction, Forward Contract, settlement of Forward Contract, Futures contract, Specifications of Futures contract, difference, Pricing, Arbitrage, Convergence, Relationship of futures price & expected spot price, benefit, commodity futures & economy, Difference of 7% commodity & financial futures, Pricing, hedging, Perfect & imperfect hedge, Basis & Basis Risk, Optimal Hedge Ratio, Spread strategies		
Unit III	**Stocks and Index Futures**	**12 Hours**
Index Futures, forward contracts & stocks, Future contract on indices & individual stocks, Features, specifications, pricing, Hedging, Speculation & arbitrage with stock index futures, foreign exchange markets, foreign exchange risk, FOREX rates, transactions, Arbitrage, Hedging, Speculation & arbitrage, NDF – Evolution, Growth, Features, Interest rate parity, Currency future – Trading, settlement, pricing, Hedging, Speculation & arbitrage.		
Unit IV	**Risk Management**	**12 Hours**
Introduction & Meaning, Types of credit risks, Assessment of credit risk, Credit default swaps, Total return swap, Credit linked notes, collateralized debt obligation, Payoff of options on futures, Binomial model for future options, Valuation of futures options- Black's Model, Interest rate options, Cap, Floor and Collar.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To

enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as preparing reports on derivative and risk management, and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. An Introduction to Derivatives & Risk Management; Dom M. Chance (2004).
2. Derivatives and Risk Management; Rajiv Srivastava (2013)

Suggested Readings

1. Derivatives and Risk Management; Janakiramanan (2011).
2. Financial Engineering: Derivatives and Risk Management; Keith Cuthbertson, Dirk Nitzsche (2001).

Open Educational Resources (OER)

1. **Derivatives & Risk Management.pdf**
2. **BMS Program Booklet 2019 (Final).pdf**

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

Semester V

SEMESTER V					
Course Code: MCBMHS503	**Course Title: Understanding Direct Tax Framework**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Direct Taxes**				

Course Perspective

This course offers students a deep understanding of the necessary theoretical and conceptual tools used in Tax Management. It emphasizes the practical application of concepts such as the Treatment of Income from different sources for assessment of Tax, Understanding Perquisites and Allowances and their role in the assessment of Tax liability, and equips students with the skills to assess and file Tax returns. The course is essential for those pursuing careers in Accounting, Taxation and Auditing.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the conceptual framework of direct taxation	L2
CO2	**Analysing** the effect of Income from different sources on the Tax assessment of an individual.	L3
CO3	**Applying** provisions of New Tax Regime 2023 for implications of allowances and perquisites.	L4
CO4	**Applying** provisions of New Tax Regime 2023 on the final assessment of Tax Liability.	L4

CO5	**Evaluating** final tax assessment sheet of an individual.	L5

Course Content

Unit I	**Introduction**	**9 Hours**
An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).		
Unit II	**Income from Salaries**	**12 Hours**
Income from Salaries (including retirement benefits).		
Unit III	**Income from House property**	**12 Hours**
Income from House Property including Fully and Partially occupied house		
Unit IV	**Income from Other Sources**	**12 Hours**
Income from Investments, Bank Deposits, and other miscellaneous receipts		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate tax assessment scenarios. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Singhania, V.K., Singhania, Kapil & Singhania, Monica (2016-17). Direct taxes planning and management, Taxman Publications.
2. Lal, B.B (2016-17). Direct taxes, Pearson Education.

Suggested Readings

1. Singhania. V.K (2016-17). Direct taxes & practice. New Delhi: Taxmann Publication.
2. Prasad. Bhagwati (2016-17). Direct taxes law & practice, New Delhi: Wishwa Prakashan.
3. Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: Sahitya Bhawan Publishes & Distributors.

Open Educational Resources (OER)

1. http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/Deductionunder-Chapter-VI-A.html

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: A student must secure 40% marks in the Internal and End Term Examination separately to secure a minimum passing grade.	

Fintech

Managing People and Organizations

Semester VI

SEMESTER VI					
Course Code: **MCBMHS651**	**Course Title:** **Financial Modelling**	**L**	**T**	**P**	**C**
Version	**1**	**2**	**0**	**2**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic Knowledge of Finance and Excel**				

Course Perspective

This Financial Modelling course aims to equip students with the essential skills and knowledge required to create, analyze, and present financial models effectively. By covering fundamental concepts, Excel functionalities, and advanced modelling techniques, the course prepares students for real-world financial challenges. It emphasizes the importance of accuracy, documentation, and clear presentation in financial modelling. Students will learn to assess financial forecasts, manage risks, and perform stress testing, enabling them to make informed decisions and recommendations in various financial contexts. This comprehensive approach prepares students for successful careers in finance and investment analysis.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the fundamental concept of Financial Modelling	L2
CO2	**Applying** Excel functions and features effectively to build and manipulate financial models	L3
CO3	**Analysing** various forecasting methods and financial drivers to create accurate financial projections	L4
CO4	**Analysing** the risks associated with financial models through scenario analysis and stress-testing techniques	L4
CO5	**Evaluating** the effectiveness of model presentation techniques to communicate financial insights clearly and effectively.	L5

Course Content

Unit I:	Introduction	10 Hours
Concept of financial Modeling- the difference between spread sheet and model types and purposes of financial model-skills required for a good modeller- best practices in spreadsheet design-tool selection Excel for financial modeling. Excel basics- - Excel features-financial – logical- statistical - mathematical, and lookup reference. Custom formatting- shortcuts- array functions - pivot tables analysis – Tool pak-nested-cell references -named ranges-working with dates-linking external file-Useful Windows keyboard shortcuts for financial modellers.		
Unit II	**Building and presenting a model**	**10 Hours**
Attributes of a good model- documenting Excel model-debugging excel model- error avoidance strategies -using formula auditing tools for debugging-learning modeling using excel-graphic and written presentation-chart types-bubble and waterfall charts-charting with two different axes.		
Unit III	**Uses of Financial Modelling**	**12 Hours**
Basic financial forecasting- Forecasting Models: Review of forecasting methods; financial “drivers"; Adding forecasts to the case models. Depreciation- project finance- bond calculation capital budgeting-BEP-variance-cash flow-cost of capital- (simple models building exercises)		
Unit IV	**Risk Management and Stress Testing**	**13 Hours**
Risk analysis and management- Risk Techniques: Risk and multiple answers- Scenario techniques - advanced financial functions- adding sensitivity to the case model- Advanced scenario methods-Composite methods. Understanding stress testing and scenario analysis and sensitivity analysis- the difference between scenario- sensitivity and what-if analysis of scenario tools advanced conditional formatting- model review and checklist		

Learning Experience:

The learning experience for the Financial Modelling course will be interactive and practical, focusing on hands-on exercises and real-world applications. Students will engage in case studies to develop financial models using Excel, allowing them to apply theoretical concepts to actual business scenarios. Collaborative projects will encourage teamwork and problem-solving as students build and present their models. Additionally, guest speakers from the finance industry will provide insights into current practices, while tools like Excel and relevant software will be used extensively to familiarize students with essential modelling techniques and best practices.

Textbooks

1. Alastair Day, Mastering Financial Modelling in Microsoft Excel; Pearson, India Edition
2. Danielle Stein Fairhurst, Using Excel for business analysis, Wiley Finance
3. Ragnar Lavas Et al, Financial Modelling and Asset Valuation with Excel; Routledge

Suggested Readings

1. S Benninga Financial Modelling, MIT Press.
2. Building Financial Models, John Tjia, McGraw-Hill.

Open Educational Resources (OER)

1. https://mzfsir.weebly.com/uploads/6/3/0/5/6305731/financial_modeling.compressed.pdf
2. https://perpus.univpancasila.ac.id/repository/EBUPT200930.pdf
3. https://corporatefinanceinstitute.com/assets/Financial-Modeling-Guidelines.pdf

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VI					
Course Code: MCBBAG502	**Course Title: Fundamentals of Strategy**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of management				

Course Perspective

This course offers deep understanding of the concepts like mission, vision, and objectives and how they are aligning to organizational goals and strategies. Environmental scanning tools enable them to analyze market conditions and identify competitive advantages. Strategic management is essential for students as it teaches them to develop, implement, and evaluate strategies that drive organizational success. It equips future leaders with the ability to analyze business environments, make informed decisions, and create competitive advantages in dynamic markets, ensuring long-term sustainability and growth.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of strategic management.	L2
CO2	**Applying** business environment analysis techniques, including PESTEL and VRIO, to inform strategic decisions in a global context.	L3
CO3	**Analysing** various strategic frameworks and models, such as SWOT analysis and the Balanced Scorecard, to assess their impact on organizational performance	L4
CO4	**Evaluating** corporate-level strategies using models like the BCG Matrix and GE Nine Cell Framework to determine their effectiveness and suitability	L5
CO5	**Creating** strategic plans that incorporate strategic leadership, culture, and Blue Ocean strategies for sustainable competitive advantage	L6

Course Content

Unit I	**Introduction to strategic management**	**11 Hours**
concept of strategic management, mission, vision, objectives, process of strategic management, environmental scanning, SWOT analysis, Strategy Formulation, Process of Strategy Formulation, Models of Strategic management – Prahlad, Mintzberg, Ansoff, Porter. Mc Kinsey 7s Framework		
Unit II	**Strategic implementation in Global Business Environment**	**12 Hours**
Business Environment Analysis – PESTEL, ETOP, SWOT, VRIO Framework, Value Chain Analysis. Generic Strategies Strategic Management Process, Constraints and Strategic Choice, Porters five forces Model, Global Multicultural Environment and Glocalization strategies		
Unit III	**Corporate Level Strategies**	**11 Hours**
Balanced Score Card; Stability, Grand, Growth, Expansion, Diversification, Disinvestment, Retrenchment, Turnaround and Combination Strategies. GE Nine Cell Framework, BCG Matrix, Stop Light Model, Directional Policy Framework, PIMS Framework		
Unit IV	**Strategic Evaluation and Control**	**11 Hours**
Strategic Leadership, Culture and Strategy, Structure and Strategy, SBU Level Strategies, Strategy Evaluation and Control, Management Control Systems, Strategic Cost Management, Product Design and Divisional Strategies. Blue Ocean Strategy		

Learning Experience: The learning process for this course will involve a mix of interactive lectures, practical workshops, case studies, quizzes, and assessments. Classes will focus on theoretical concepts, while practical sessions will allow students to apply frameworks like SWOT and PESTEL in real-world scenarios, enhancing their analytical skills. Group discussions and presentations will foster collaboration and critical thinking, while quizzes and tests will reinforce knowledge retention. This comprehensive approach ensures that students not only grasp the concepts but also develop the ability to apply them effectively in strategic decision-making processes, preparing them for leadership roles in their future careers.

Textbooks

1. Kazmi Azhar and Adela Kazmi,(2015) "Strategic Management", Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Strategy Management and Business Policy: Globalisation, Innovation and Sustainability – Wheeler, Hunger and Rangrajan

Suggested Readings

1. Strategic Management Concepts: A competitive advantage approach – Fred R David
2. Competitive Strategy: Techniques for Analysing Industries and Competitors, by Michael E. Porter, Free Press publications.

Open Educational Resources (OER)

1. MIT OCW - Strategic Management
2. Open Textbook Library - Strategic Management
3. Saylor Academy - Strategic Management

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER VI					
Course Code: MCBMHS652	**Course Title: Basics of Actuarial**	**L**	**T**	**P**	**C**
Version	**1**	**2**	**0**	**2**	**3**
Category of Course	Discipline Specific Elective				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

Upon completion of this course, students will gain a comprehensive understanding of the actuarial profession, including its history, roles, and responsibilities across various sectors. They will analyze key probability concepts and actuarial models while applying statistical inference methods in real-world scenarios. Students will evaluate the principles of insurance and risk management, including underwriting and claims processes. They will also create solutions to emerging challenges in actuarial science, such as the impact of big data and climate change. This blend of theoretical knowledge and practical application equips students for a successful career in actuarial science.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the foundational concepts of actuarial science, including probability theory and the role of actuaries across different sectors.	L2
CO2	**Applying** statistical inference techniques, including regression analysis and hypothesis testing, to real-world actuarial problems.	L3
CO3	**Analysing** various actuarial models and methods, such as life contingencies and risk measures, to assess their applications in insurance.	L4

CO4	**Evaluating** the principles of insurance and risk management, focusing on regulatory provisions and investment strategies for actuaries.	L5
CO5	**Creating** innovative solutions using data analytics and machine learning to address emerging challenges in actuarial science.	L6

Course Content

Unit I	**Foundation of Actuarial Science**	**10 Hours**
Overview and history of the Actuarial profession, Roles and responsibilities of actuaries in different sectors. Basic probability concepts, fundamentals of probability theory, random variables and probability distributions, time value of money: present and future values. Annuities, loans and bonds valuation.		
Unit II	**Actuarial Models and Methods**	**12 Hours**
Life Contingencies, life tables and survival models, life insurance and annuity products. Risk Theory and Modelling: Introduction to risk management, risk measures and assessment, Introduction to Statistical Inference: Estimation and hypothesis testing, Regression analysis and application.		
Unit III	**Insurance and Risk Management**	**11 Hours**
Principles of Insurance: Types of insurance products: life, health, and property-casually, Regulatory environment and policy provisions. Underwriting and claims management: underwriting processes and risk assessment ,claims processing and management strategies .Investment and Asset management :Basics of investment strategies for actuaries ,risk transfer and retention strategies		
Unit IV	**Emerging Tools and applications.**	**12 Hours**
Data Analytics in Actuarial Science: The role of big data and analytics in Actuarial decision-making. Introduction to machine learning applications in insurance .Climate change and Sustainability in Insurance: Impact of climate change on insurance and risk management ,strategies for sustainable actuarial practices . Case Studies and Practical applications: Real-world case studies of actuarial analysis and decision making, group projects focusing on practical problem-solving		

Learning Experience:

The learning process of this course will involve a combination of interactive classes, practical exercises, and assessments to ensure a thorough understanding of the syllabus. Engaging lectures will introduce foundational concepts, complemented by hands-on data collection and analysis during practical sessions. Case studies and real-world examples will enhance contextual understanding, while digital resources on the LMS will cater to diverse learning styles. Continuous assessments through quizzes and discussions will provide timely feedback on students' progress. This multifaceted approach effectively fosters a deep

understanding of actuarial science, equipping students with both theoretical knowledge and practical skills essential for their future careers.

Textbooks

1. Bowers, N. L., et al. - Actuarial Mathematics, 2nd Edition, Society of Actuaries.
2. Dickson, M. E., et al. - Actuarial Risk Management, 1st Edition, Wiley.

Suggested Readings

1. Beckman, M. - Fundamentals of Actuarial Science, 1st Edition, Cengage Learning.

Open Educational Resources (OER)

1. Actuarial Education
2. Coursera: Actuarial Science
3. OpenLearn: Introduction to Actuarial Science

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER VI					
Course Code:	**Course Title:** **Arithmetic and Reasoning Skills**	**L**	**T**	**P**	**C**
Version	**1**	**2**	**0**	**0**	**2**
Category of Course					
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic Knowledge of Arithmetic**				

Course Perspective

The course aims to provide students with essential mathematical and analytical skills that are fundamental to various academic and professional fields. By integrating Vedic methods for estimation, practical applications of percentages, and basic principles of ratios and proportions, the course fosters a solid foundation for financial analysis and decision-making. Additionally, the course emphasizes logical reasoning and quantitative skills through practical exercises, enabling students to tackle real-world problems effectively. Ultimately, this course equips students with the critical thinking and quantitative skills necessary for success in their academic pursuits and future careers.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the fundamental concept of Financial Modelling	L2
CO2	**Applying** Vedic methods and practical techniques to efficiently estimate and approximate numerical values	L3
CO3	**Analysing** ratios and proportions to enhance financial analysis and decision-making processes.	L4
CO4	**Evaluating** logical reasoning skills through the analysis of blood relations, direction sense, and coding-decoding problems	L5
CO5	**Evaluating** quantitative skills, including interest calculations and data interpretation, to solve real-world mathematical challenges effectively	L5

Course Content

Unit I:	**Mathematical Essentials**	**12 Hours**
Vedic Methods for estimation and approximation, Numbers & divisibility, Practical uses of Percentage in calculating changes and discounts, Basic understanding of Ratio and Proportion in financial analysis & statistics.		
Unit II	**Fundamentals of Logical Reasoning**	**09 Hours**
Blood Relations, Direction Sense, Coding-Decoding		
Unit III	**Elementary Quantitative Skills**	**13 Hours**
Simple and Compound Interest, Time, Speed and Distance, Work and Time, Profit and Loss, Tables & Charts, Trends and Patterns		
Unit IV	**Reasoning Skills**	**11 Hours**
Critical Reasoning, Verbal Reasoning, Puzzles, Evaluating data, Case Studies, Scenario-based questions		

Learning Experience:

The learning experience in this course will be interactive and hands-on, encouraging students to engage in practical exercises that apply theoretical concepts to real-life scenarios. Students will participate in group discussions, problem-solving workshops, and case studies to enhance their understanding of logical reasoning and quantitative analysis. The use of technology, such as educational software and online resources, will

supplement traditional teaching methods, providing a dynamic learning environment. Additionally, formative assessments will enable students to track their progress and identify areas for improvement, ensuring they develop the confidence and competence needed to excel in quantitative reasoning and analytical skills.

Textbooks

1. Guha Abhijit: Quantitative Aptitude for Competitive Examinations, Tata McGraw Hill Publication
2. Quantitative Aptitude by R.S. Aggarwal

Suggested Readings

1. Verbal & Non-Verbal Reasoning by R.S. Aggarwal

Open Educational Resources (OER)

1. https://www.indiabix.com/online-test/aptitude-test/
2. https://www.geeksforgeeks.org/aptitude-questions-and-answers/
3. https://www.hitbullseye.com/

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VII

SEMESTER VII					
Course Code: MCBMHS506	**Course Title:** **Behavioural Finance**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**DSE**				

Total Contact Hours	45
Pre-Requisites/ Co-Requisites	**Basic knowledge of finance and risk management**

Course Perspective

This course offers students a deep understanding of behavioural finance and investor sentiments which are crucial for making strategic business decisions. It emphasizes the practical application of concepts such as investment decision cycle and rational decision making, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of behavioral finance and its applications	L2
CO2	**Applying** the concepts of behavioral finance with the decision-making process	L3
CO3	**Applying** the concepts of behavioral finance with different theories involving market participation	L3
CO4	**Analysing** the concepts of behavioral corporate finance, capital structure and dividend policies.	L4
CO5	**Evaluating** the concepts of behavioral finance with decision making abilities of investors	L5

Course Content

Unit I:	Introduction to Behavioural Finance	9 Hours

Introduction to Behavioural finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting.		
Unit II	**Theories of Behavioral Finance**	**12 Hours**
Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency, Emotions and Decision – Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.		
Unit III	**Behavioral Factors and Financial Markets**	**12 Hours**
Behavioural Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.		
Unit IV	**Behavioral Corporate Finance**	**12 Hours**
Behavioural Corporate Finance: Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioural factors in corporate decision making. External Factors and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management – the source of the systematic underperformance.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as rational decision making and behavioural finance theories thus making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Behavioural Investing; James Montier (2009).
2. Behavioral Finance: The Second Generation; Meir Statman (2019).

Suggested Readings

1. Value Investing and Behavioral Finance; Parag Parikh (2009).
2. Behavioural Finance; Sujata Kapoor, Jaya Mamta Prosad (2019).

Open Educational Resources (OER)

1. behavioral finance.pdf
2. Mcom syllabus rapcce - Behavioral Finance Updated.pdf
3. M.Com IIIrd Semester F.E. 316 (Behavioural Finance) 2020.xps

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) **(All the components to be evenly spaced)** Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VII					
Course Code: MCBMHS701	**Course Title:** **International Finance**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Finance and Economics**				

Course Perspective

This course offers students a deep understanding of financial principles in an international context, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as covering foreign exchange markets, global financing, international monetary systems, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the impact of globalization on financial decision-making and international monetary systems	L2
CO2	**Applying** foreign exchange and risk management techniques in international finance scenarios	L3
CO3	**Applying** the dynamics of international financial markets, exchange rates and interest rate policies.	L3
CO4	**Analyzing** investment opportunities in a global context, considering risk, return, and portfolio management.	L4
CO5	**Evaluating** financial strategies managing currency risk, financing and capital budgeting in multinational firms	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Overview of International Finance and its Importance, Globalization and Financial Markets, The International Monetary System: Evolution, Bretton Woods, IMF, World Bank, Balance of Payments: Structure, Significance, and Analysis, Case Studies on Global Financial Crises and Responses		
Unit II	**Foreign Exchange Markets and Exchange Rate Mechanisms**	**12 Hours**
Foreign Exchange Market Structure and Participants, Spot and Forward Exchange Rates, Interest Rate Parity, Exchange Rate Theories: Purchasing Power Parity, Interest Rate Parity, Currency Derivatives: Options, Futures, and Swaps, Managing Exchange Rate Risk: Hedging Techniques, Forward Contracts, and Options		
Unit III	**International Financial Markets and Investments**	**12 Hours**
Overview of International Capital Markets and Global Financial Instruments, International Equity and Bond Markets, Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI), Multinational Capital Budgeting and Cost of Capital, Risk Analysis in International Investment: Country Risk, Political and Economic Factors.		
Unit IV	**Multinational Financial Management**	**12 Hours**

Financial Management of Multinational Corporations (MNCs), Financing Decisions in a Global Context, Working Capital Management for MNCs, Global Taxation, Transfer Pricing, and Tax Management, Strategic International Financial Planning and Risk Mitigation

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as the impact of globalization on financial decision-making and international monetary systems and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. International Financial Management by Jeff Madura, 13th Edition, Cengage Learning.

2. Multinational Business Finance by David K. Eiteman, Arthur I. Stonehill, and Michael H. Moffett, 14th Edition, Pearson.

Suggested Readings

1. Global Financial Markets and Institutions by Anthony Saunders and Marcia Cornett, 7th Edition, McGraw-Hill Education.
2. International Finance: Theory and Policy by Paul R. Krugman and Maurice Obstfeld, 11th Edition, Pearson.

Open Educational Resources (OER)

1. NPTEL International Finance Course
2. Coursera - International Finance

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VII					
Course Code: MCBMHS702	**Course Title:** **Business Valuation: Context and Methods**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	**45**				

Pre-Requisites/ Co-Requisites	**Basic knowledge of business valuation techniques**

Course Perspective

This course offers students a deep understanding of business valuation methods, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as business valuation approaches and fund raising, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concepts of business valuation methods in different contexts.	L2
CO2	**Applying** different business valuation methods involving different strategies	L3
CO3	**Applying** the different business valuation methods in different contexts	L3
CO4	**Analysing** the estimation of different business valuation methods in different contexts.	L4
CO5	**Evaluating** the outcomes of different business valuation methods	L5

Course Content

Unit I:	Introduction	9 Hours
Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value), M&A, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension; Society Angle.		
Unit II	**Business Valuation Methods**	**12 Hours**
Discounted Cash Flow Analysis (DCF); Comparable transactions method; Comparable Market Multiples method; Market Valuation; Economic Value-Added		
Approach; Free Cash Flow to Equity; Dividend Discount Model; Net Asset Valuation; Relative Valuation; Overview of Option Pricing Valuations.		
Unit III	**Valuation of Tangibles and Intangibles**	**12 Hours**
Overview of Valuation of Immovable Properties; Plant & Machinery; Equipment's; Vehicles; Capital Work in-Progress; Industrial Plots; Land and Buildings; Vessels, Ships, Barges etc. Definition of Intangible Assets; Categorization of Intangibles- Marketing Related, Customer or Supplier Related (Advertising Agreements, Licensing, Royalty Agreements, Servicing Contracts, Franchise Agreements), Technology Related (Contractual or non-contractual rights to use: Patented or Unpatented Technologies, Data Bases, Formulae, Designs, Software's, Process) and Artistic Related.		
Unit IV	**Business Valuation methods in different contexts**	**12 Hours**
Valuation of various magnitudes of Business Organizations: Large Companies, Small Companies, Start-Ups, Micro Small and Medium Enterprises.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as business valuation methods and strategies, and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Valuation: Measuring and Managing the value of Companies; McKinsey & Company Inc., Time Koller, Marc Goedhart (2010).
2. The Business Valuation Book; Scott Gabehart, Richard Brinkley (2002).

Suggested Readings

1. The Valuation of financial companies: Tools and Techniques; Mario Massari, Gianfranco Gianfrate, Laura Zanetti (2014).

2. Sustainable Value Management-New Concepts and Contemporary Trends; Dariusz Zarzecki, Marek Jablonski (2020).

Open Educational Resources (OER)

1. **FINAL_VALUATION_BOOK_FOR_UPLOADING_FEB_5.pdf**
2. **08204153_2_ICWAI_Business Valuation Managment_Text.pdf, page 1-304 @ Normalize (untitled)**

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

Semester VIII

SEMESTER VIII					
Course Code: MCBMAC603	**Course Title:** **Merger & Acquisitions**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of corporate structure and corporate finance**				

Course Perspective

This course offers students a deep understanding of corporate restructuring, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as improved corporate performance and better corporate governance, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concepts of corporate restructuring and value creation	L2
CO2	**Applying** the concepts of improved corporate performance and better corporate governance	L3
CO3	**Applying** all aspects and intricacies of law and practical issues affecting and arising out of corporate restructuring, valuation and insolvency	L3
CO4	**Analysing** the concepts, applications, procedure and case laws with respect to corporate restructuring and value creation with special focus on mergers and amalgamation	L4
CO5	**Evaluating** the corporate restructuring techniques and value creation process with special emphasis on mergers and amalgamation.	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Meaning of Corporate Restructuring: Need, Scope and Modes of Restructuring, Historical Background, Emerging Trends, Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger and Hiving off, Expanding Role of Professionals		
Unit II	**Mergers and Amalgamation**	**12 Hours**
Introduction: Legal, Procedural, Economic, Accounting, Taxation and Financial Aspects of Mergers and Amalgamations including Stamp Duty and Allied Matters, Interest of Small Investors, Merger Aspects under Competition Law, Jurisdiction of Courts; Filing of Various Forms, Amalgamation of Banking Companies and Government Companies, Cross Border Acquisition and Merger		
Unit III	**Valuation Techniques**	**12 Hours**
Meaning, Objective & Scope of Valuation, Principles of Valuation, Preliminary Work relating to Valuation, Valuation Standards and Valuation Analysis, Historical Earnings Valuation, Asset Based Valuation, Market Based Valuation, Legal & Regulatory aspects related to Valuation such as SEBI Regulations/ RBI Regulations, Income Tax Implications		
Unit IV	**Corporate Demerger and Reverse Merger**	**12 Hours**
Concept of Demerger; Modes of Demerger - by Agreement, under Scheme of Arrangement, Demerger and Voluntary Winding Up, Legal and Procedural Aspects; Tax Aspects and Reliefs, Reverse Mergers – Procedural Aspects and Tax Implications		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as preparing reports on corporate restructuring, corporate valuation and merger and acquisitions thus making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination,

ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Creating value through corporate restructuring: Case Studies; Stuart C. Gilson (2010).
2. The art of Capital Restructuring: Creating Shareholder Value; H. Kent Baker, Halil Kiymaz (2011).

Suggested Readings

1. Mergers, Acquisitions, and Other Restructuring Activities; Donald DePamphilis (2011).
2. Mergers, Acquisitions and Corporate Restructuring, 2nd Edition; Godbole, Prasad G. (2013).

Open Educational Resources (OER)

1. Corporate Restructuring, Valuation and Insolvency.indb
2. CRVIupdatedtillJune2017.pdf

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

Personal Finance

Semester VIII

SEMESTER VIII					
Course Code: MCBMHS801	**Course Title: Ethics, Sustainability and Governance**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of management studies				

Course Perspective

This course is essential for students to navigate the ethical challenges, and governance demands in today's business world. It emphasizes the importance of aligning personal values with organizational goals, fostering ethical decision- making in a rapidly evolving environment. By exploring various ethical theories and business conduct regulations, students gain a comprehensive understanding of ethical practices and their significance in maintaining transparency and accountability. The course also delves into Corporate Governance, highlighting its principles, structures, and global failures, equipping students with the knowledge to uphold sound governance practices. Additionally, the focus on Corporate Social Responsibility and Sustainability prepares students to drive businesses towards socially responsible and environmentally sustainable operations, aligning corporate goals with broader societal and environmental imperatives.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the importance of ethics and values in business.	L2
CO2	**Applying** moral practices and demonstrate sensitivity towards the ethical dimensions of managerial problems in real-world business scenarios.	L3

CO3	**Applying** principles and practices of Corporate Governance, Corporate Social Responsibility and Sustainable Development.	L3
CO4	**Analysing** oneself and develop critical and rational thinking to evaluate personal and professional decision-making processes.	L4
CO5	**Evaluating** company's social and environmental responsibilities from both internal and external perspectives	L5

Course Content

Unit I	**Introduction to Values, ethics and business conduct**	**10 Hours**
Values: Concept, Types and Formation of Values, Indian context of Business values. Importance to blending individual value with organizational values. Business Ethics: Meaning of ethics, Theories of ethics: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, teleological theories, egoism theory, relativism theory. Scope of Business Ethics, Ethics in functional area and compliance. Rules Governing business conduct: Introduction to IBC, Data Protection and Privacy Law.		
Unit II	**Corporate Governance**	**13 Hours**
Meaning, significance and principles, Management and corporate governance, Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing. Corporate Governance Report Structure. Major Corporate Governance Failures and International Codes: BCCI (UK), Maxwell Communication (UK), Enron (USA), World Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Sir Adrian Cadbury Committee 1992 (UK), Sarbanes Oxley Act, OECD Principles of Corporate Governance.		
Unit III	**Corporate Social Responsibility:**	**11 Hours**
Meaning and definitions of CSR, CSR under the Companies Act, 2013. International Framework of CSR : Global Compact, Caux Round table, OECD Guidelines for Multinational Enterprise, 3SA8000 Standard, BS/ISO Guidelines on CSR Management (ISO-26000), Social Audit of Government Programs. Indian Guidelines BRSR (SEBI), NVG Guidelines (Ministry of Corporate Affairs)		

Sustainability Reporting Framework in India, Challenges in Mainstreaming Sustainability Reporting.		
Unit IV	**Sustainable Development**	**11 Hours**
Role of Business in Sustainable Development, Corporate Sustainability, Sustainability is Imperative, Government Role in improving Sustainability Reporting KYOSEI, Sustainability Reporting, Benefits of Sustainability Reporting - Sustainability Reporting Framework Global Reporting Initiative (GRI) - Sustainability Reporting Guidelines UN Global Compact – Ten Principles,2000, Sustainability Indices. Social responsibly standards, social stock exchange. Revised rules for IPO Valuation to avoid valuation hype.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, in the form of role playing and case studies. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed. This integrated approach ensures that students not only learn the fundamental concepts of values and ethics but also acquire the practical skills necessary for effective application of values and ethics in the real world.

Textbooks

1. Dr. Narindra Moha, Dr.Supreet Singh, AshimaVerma (2014), Valurs and Ethics in Management, Galgotia Publishing Company.
2. Velasquez Manuel G: Business ethics- concepts and cases.
3. Fernando A.C.: Business Ethics – An Indian Perspective.
4. Crane Andrew & Matten Dirk: Business Ethics, Oxford.
5. Ghosh B N: Business Ethics & Corporate Governance, Mc Graw Hill
6. DeGeorge Richard T.: Business Ethics, Pearson.

Suggested Readings

1. Dr. F.C.Sharma, Business Values & Ethics – Shree Mahavir Book Depot, NaiSarak, New Delhi.
2. Hartman, Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3rd Edition, McGraw Hill Education.
3. C.B. Gupta (2011), Human Resource Management, Sultan Chand & Son, Educational Publisher, New Delhi.

Open Educational Resources (OER)

1. Students are encouraged to explore online resources such as Cousera for additional learning materials on organization behavior.

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	